

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

| | | |
|---|---|---|
| In re: |) | |
| |) | Chapter 11 |
| |) | Case No. 22-19361 (MBK) |
| BlockFi, Inc., <i>et al.</i> , ¹ |) | (Jointly Administered) |
| |) | |
| Debtors. |) | <u>Objection Deadline:</u> Jul. 25, 2023 at 4:00pm |
| |) | |

**FIFTH MONTHLY COMPENSATION AND STAFFING REPORT OF
BERKELEY RESEARCH GROUP, LLC DURING THE PERIOD
FROM MAY 1, 2023 THROUGH MAY 31, 2023**

| | |
|---|--|
| Name of Applicant: | Berkeley Research Group, LLC |
| Authorized to Provide Professional Services to: | The debtors and debtors in possession (“ <u>Debtors</u> ”) |
| Date of Retention: | February 9, 2023 effective as of November 28, 2022 |
| Period for which Compensation and Reimbursement is Sought: | May 1, 2023 through May 31, 2023 |
| Actual Amount of Compensation Sought as Actual, Reasonable and Necessary: | \$1,540,731.00 ² |
| Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary: | <u>\$27.48</u> ³ |
| Total Compensation and Expenses Requested: | <u>\$1,540,758.48</u> |

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors’ service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

² This amount is inclusive of CRO fees of \$180,000.00 for the month of May.

³ The date listed for expenses contained in Exhibit E does not necessarily reflect the date on which the expense was actually incurred by Applicant.

Relief Requested

This is Berkeley Research Group, LLC's ("BRG") fifth monthly compensation and staffing report (the "Monthly Report") for the period May 1, 2023 through May 31, 2023 (the "Fee Period") filed pursuant to the *Order (I) Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Debtors, effective as of the Petition Date through the CRO Appointment Date, and (II) Authorizing Berkeley Research Group, LLC to Provide a Chief Restructuring Officer and Additional Personnel, effective as of the CRO Appointment Date* [Docket No. 494] (the "Retention Order")⁴. BRG requests: (a) the allowance of compensation in the amount of \$1,540,731.00 (which includes \$180,000.00 in CRO fees and \$1,360,731.00 in Additional Personnel fees) for actual, reasonable and necessary professional services rendered to the Debtors by BRG during the Fee Period, and (b) reimbursement of actual and necessary charges and disbursements in the amount of \$27.48 incurred by BRG during the Fee Period in the rendition of required professional services on behalf of the Debtors.

Services Rendered and Disbursements Incurred

Attached as **Exhibit A1** is the schedule of professionals who rendered CRO services to the Debtors during the Fee Period, including the blended rate and **Exhibit A2** is the schedule of professionals who rendered Additional Personnel services to the Debtors during the Fee Period including each person's bill rate and the blended rate. **Exhibit B1** shows the schedule of fees expended during the Fee Period by task code for the CRO and **Exhibit B2** shows the schedule of fees expended during the Fee Period by task code by the Additional Personnel. Attached as **Exhibit C1** are the detailed time descriptions for the Fee Period which describe the time spent by

⁴ Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Retention Order.

the CRO while **Exhibit C2** contains the detailed time descriptions for the Fee Period which describe the time spent by the Additional Personnel.

BRG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services. A summary schedule of expenses incurred by category during the Fee Period is attached as **Exhibit D**. An itemized schedule of expenses within each category, including description, incurred during the Fee Period in connection with the Cases and the amounts for which reimbursement is requested is annexed hereto as **Exhibit E**.

The scope of services to be performed by BRG is set forth in the Engagement Letter, pursuant to which Mr. Mark Renzi agreed to assume the role of Chief Restructuring Officer (“CRO”) with the support of the Additional Personnel. During the Fee Period, Mr. Renzi and the Additional Personnel have provided interim management and advisory assistance to the Debtors consistent with the Scope of Services, which is set forth below:

- a) in consultation with management of the Debtors and subject to the approval of the Board, develop and implement a chosen course of action to preserve asset value and maximize recoveries to stakeholders;
- b) oversee the activities of the Debtors in consultation with other advisors and the management team to effectuate the selected course of action;
- c) assist the Debtors and their management in developing cash flow projections and related methodologies and assist with planning for alternatives as requested by Debtors;
- d) assist the Debtors in preparing for and operating in a chapter 11 bankruptcy proceeding, including negotiations with stakeholders, and the formulation of a reorganization strategy and plan of reorganization directed to preserve and maximize value;
- e) assist as requested by management in connection with the Debtors’ development of their business plan, and such other related forecasts as may be required by creditor constituencies in connection with negotiations;
- f) provide information deemed by the CRO to be reasonable and relevant to stakeholders and consult with key constituents as necessary;

- g) to the extent reasonably requested by the Debtors, offer testimony before the Court with respect to the services provided by the CRO and the Additional Personnel, and participate in depositions, including by providing deposition testimony, related thereto; and
- h) provide such other services as mutually agreed upon by the CRO, BRG and the Debtors.

Notice and Objection Procedures

BRG provided notice of this Monthly Report to: (a) the office of the U.S. Trustee for the District of New Jersey; (b) the Committee; (c) the United States Attorney's Office for the District of New Jersey; (d) the Internal Revenue Service; (e) the U.S. Securities and Exchange Commission; (f) the attorneys general in the states where the Debtors conduct their business operations; and (g) any party that has requested notice pursuant to Bankruptcy Rule 2002.

In accordance with the Retention Order, objections to this Monthly Report must be filed and served to the undersigned within fourteen (14) days of the date of this filing. The Court will review and consider such objection in the event any objection is filed.

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Wherefore, pursuant to the Retention Order, and pending the expiration of the objection deadline, if no objections to the Monthly Report are received, BRG respectfully requests allowance of \$1,540,758.48 comprised of 100% of BRG's total fees for services rendered and disbursements incurred during the Fee Period.

Date: 7/11/2023

Berkeley Research Group, LLC

By: /s/ Mark A. Renzi

Mark A. Renzi
Managing Director
99 High Street, Suite 2700
Boston, MA 02110
(617) 785-0177



Exhibit A1: Fees By Professional

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Professional | Title | Hours | Fees |
|--------------|-------------------|-------|--------------|
| M. Renzi | Managing Director | 119.0 | |
| Total | | 119.0 | \$180,000.00 |
| Blended Rate | | | \$1,512.61 |



Exhibit A2: Fees By Professional

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Professional | Title | Billing Rate | Hours | Fees |
|----------------|----------------------------|--------------|-------|--------------|
| B. Witherell | Managing Director | \$1,050.00 | 248.3 | \$260,715.00 |
| E. Hengel | Managing Director | \$1,150.00 | 3.7 | \$4,255.00 |
| M. Canale | Managing Director | \$1,150.00 | 23.6 | \$27,140.00 |
| M. Shankweiler | Managing Director | \$1,250.00 | 105.0 | \$131,250.00 |
| D. Zugay | Director | \$900.00 | 94.0 | \$84,600.00 |
| L. Furr | Associate Director | \$550.00 | 28.5 | \$15,675.00 |
| L. Gudaitus | Associate Director | \$550.00 | 18.2 | \$10,010.00 |
| M. Slattery | Senior Managing Consultant | \$600.00 | 6.5 | \$3,900.00 |
| A. Probst | Managing Consultant | \$710.00 | 201.6 | \$143,136.00 |
| N. Zeien | Managing Consultant | \$375.00 | 2.0 | \$750.00 |
| S. Puccio | Managing Consultant | \$425.00 | 7.0 | \$2,975.00 |
| A. Lee | Consultant | \$650.00 | 189.8 | \$123,370.00 |
| J. Barbarito | Consultant | \$700.00 | 185.4 | \$129,780.00 |
| J. Racy | Consultant | \$680.00 | 152.2 | \$103,496.00 |
| S. Kirschman | Senior Associate | \$525.00 | 194.8 | \$102,270.00 |
| T. Reeves | Senior Associate | \$295.00 | 63.8 | \$18,821.00 |
| J. Rogala | Associate | \$425.00 | 241.9 | \$102,807.50 |
| S. Mack | Associate | \$425.00 | 201.5 | \$85,637.50 |
| M. Haverkamp | Case Manager | \$350.00 | 9.3 | \$3,255.00 |
| H. Henritzy | Case Assistant | \$240.00 | 28.7 | \$6,888.00 |

| Professional | Title | Billing Rate | Hours | Fees |
|--------------|-------|--------------|---------|----------------|
| | | | | |
| Total | | | 2,005.8 | \$1,360,731.00 |
| | | | | |
| Blended Rate | | | | \$678.40 |



Exhibit B1: Fees By Task Code

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Task Code | Hours | Fees |
|--|-------|--------------|
| 06. Attend Hearings/ Related Activities | 0.3 | |
| 07. Interaction/ Meetings with Debtors/ Counsel | 11.5 | |
| 10. Recovery/ SubCon/ Lien Analysis | 9.3 | |
| 11. Claim Analysis/ Accounting | 1.3 | |
| 18. Operating and Other Reports | 2.4 | |
| 19. Cash Flow/Cash Management/ Liquidity | 25.4 | |
| 22. Preference/ Avoidance Actions | 2.4 | |
| 24. Liquidation Analysis | 12.7 | |
| 25. Litigation | 16.4 | |
| 27. Plan of Reorganization/ Disclosure Statement | 26.3 | |
| 31. Planning | 2.5 | |
| 39. Overseas/Foreign Entity Proceedings | 8.5 | |
| Total | 119.0 | \$180,000.00 |
| Blended Rate | | \$1,512.61 |



Exhibit B2: Fees By Task Code

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Task Code | Hours | Fees |
|---|-------|--------------|
| 01. Asset Acquisition/ Disposition | 6.7 | \$4,757.00 |
| 05. Professional Retention/ Fee Application Preparation | 38.0 | \$10,143.00 |
| 06. Attend Hearings/ Related Activities | 1.3 | \$1,565.00 |
| 07. Interaction/ Meetings with Debtors/ Counsel | 119.7 | \$98,714.50 |
| 08. Interaction/ Meetings with Creditors/ Counsel | 3.5 | \$2,873.00 |
| 10. Recovery/ SubCon/ Lien Analysis | 298.3 | \$189,692.50 |
| 11. Claim Analysis/ Accounting | 144.0 | \$128,301.00 |
| 12. Statements and Schedules | 3.7 | \$4,625.00 |
| 18. Operating and Other Reports | 119.9 | \$84,130.00 |
| 19. Cash Flow/Cash Management/ Liquidity | 185.2 | \$122,734.00 |
| 22. Preference/ Avoidance Actions | 30.5 | \$26,614.00 |
| 24. Liquidation Analysis | 38.0 | \$33,359.50 |
| 25. Litigation | 182.2 | \$123,592.50 |
| 26. Tax Issues | 0.7 | \$735.00 |
| 27. Plan of Reorganization/ Disclosure Statement | 631.1 | \$422,872.00 |
| 31. Planning | 3.7 | \$3,562.50 |
| 32. Document Review | 1.1 | \$990.00 |
| 36. Operation Management | 22.9 | \$11,032.50 |
| 39. Overseas/Foreign Entity Proceedings | 75.0 | \$50,317.00 |
| 40. Business Transaction Analysis | 100.3 | \$40,121.00 |

Task Code

Hours

Fees

| | | |
|-------|---------|----------------|
| Total | 2,005.8 | \$1,360,731.00 |
|-------|---------|----------------|

| | | |
|--------------|--|----------|
| Blended Rate | | \$678.40 |
|--------------|--|----------|

Exhibit C1: Time Detail

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Date | Professional | Hours | Description |
|---|--------------|-------|--|
| 06. Attend Hearings/ Related Activities | | | |
| 5/18/2023 | M. Renzi | 0.3 | Attended partial Court hearing on Disclosure Statement solicitation. |
| Task Code Total Hours | | 0.3 | |
| 07. Interaction/ Meetings with Debtors/ Counsel | | | |
| 5/1/2023 | M. Renzi | 2.2 | Reviewed Plan or Reorganization presentation for the BlockFi Board of Directors in advance of 5/11 meeting. |
| 5/5/2023 | M. Renzi | 2.8 | Reviewed Board presentation materials on latest liquidation analysis. |
| 5/5/2023 | M. Renzi | 2.7 | Reviewed Board presentation materials for Plan of Reorganization in advance of 5/11 Board meeting. |
| 5/9/2023 | M. Renzi | 1.7 | Reviewed Board materials for creditor recovery presentation. |
| 5/11/2023 | M. Renzi | 1.5 | Participated in BlockFi Board of Director's call with BlockFi (Z. Prince, F. Marquez, J. Hill, P. Corrie), Moelis (B. Tichenor, C. Morris), K&E (C. Okike, F. Petrie). |
| 5/18/2023 | M. Renzi | 0.6 | Met with K&E (F. Petrie) re: Disclosure Statement solicitation. |
| Task Code Total Hours | | 11.5 | |
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/4/2023 | M. Renzi | 1.5 | Prepared comments on liquidation analysis for best interest of creditors test. |
| 5/8/2023 | M. Renzi | 0.9 | Met with M3 (M. Manning, K. Ehrler) re: Plan recoveries. |
| 5/10/2023 | M. Renzi | 1.1 | Met with K&E (C. Okike, R. Howell) re: best interest of creditor test assumptions. |
| 5/12/2023 | M. Renzi | 1.7 | Prepared comments on the coin analysis as of 5/6. |
| 5/12/2023 | M. Renzi | 1.6 | Prepared comments on the custody counterparty analysis as of 5/6. |
| 5/19/2023 | M. Renzi | 1.2 | Prepared comments on the coin analysis as of 5/13. |
| 5/19/2023 | M. Renzi | 0.9 | Prepared comments on the custody counterparty analysis as of 5/13. |

| Date | Professional | Hours | Description |
|---|--------------|------------|--|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/30/2023 | M. Renzi | 0.4 | Met with BRG (S. Kirschman) re: 2/28 to 5/20 crypto in custody bridge. |
| Task Code Total Hours | | 9.3 | |
| 11. Claim Analysis/ Accounting | | | |
| 5/18/2023 | M. Renzi | 1.1 | Met with BlockFi (M. Henry) and H&B (J. Chavez, T. Zavala, L. Sisson) re: claims process. |
| 5/20/2023 | M. Renzi | 0.2 | Met with BRG (E. Hengel) re: claims process issues. |
| Task Code Total Hours | | 1.3 | |
| 18. Operating and Other Reports | | | |
| 5/19/2023 | M. Renzi | 1.3 | Reviewed April monthly operating report financial detail. |
| 5/22/2023 | M. Renzi | 1.1 | Reviewed finalized April MOR. |
| Task Code Total Hours | | 2.4 | |
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/1/2023 | M. Renzi | 0.6 | Met with K&E (C. Okike), BlockFi (A. Cheela) and a certain banking partner re: funds held at the bank. |
| 5/2/2023 | M. Renzi | 1.2 | Prepared comments on the weekly cash flow model through week ended 4/29. |
| 5/2/2023 | M. Renzi | 0.1 | Prepared comments on the weekly cash flow UCC presentation through week ended 4/29. |
| 5/3/2023 | M. Renzi | 0.9 | Prepared comments on the weekly cash flow model through week ended 4/29. |
| 5/3/2023 | M. Renzi | 0.9 | Prepared comments on the weekly cash flow UCC presentation through week ended 4/29. |
| 5/4/2023 | M. Renzi | 1.1 | Prepared comments on the weekly cash flow UCC presentation through week ended 4/29. |
| 5/4/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow model through week ended 4/29. |
| 5/9/2023 | M. Renzi | 0.4 | Prepared comments on the weekly cash flow model through week ended 5/6. |
| 5/10/2023 | M. Renzi | 0.4 | Prepared comments on the weekly cash flow model through week ended 5/6. |

| Date | Professional | Hours | Description |
|---|--------------|-------|---|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/10/2023 | M. Renzi | 0.3 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/6. |
| 5/11/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow model through week ended 5/6. |
| 5/11/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/6. |
| 5/11/2023 | M. Renzi | 0.3 | Met with M3 (D. O'Connell) re: UCC financial update. |
| 5/16/2023 | M. Renzi | 1.6 | Prepared comments on the weekly cash flow model through week ended 5/13. |
| 5/16/2023 | M. Renzi | 0.8 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/13. |
| 5/17/2023 | M. Renzi | 1.7 | Prepared comments on the weekly cash flow model through week ended 5/13. |
| 5/17/2023 | M. Renzi | 0.9 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/13 to provide comments. |
| 5/18/2023 | M. Renzi | 1.2 | Prepared comments on the weekly cash flow model through week ended 5/13 to provide comments. |
| 5/18/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/13. |
| 5/18/2023 | M. Renzi | 0.5 | Met with BlockFi (M. Edwards) re: cash management touch base. |
| 5/23/2023 | M. Renzi | 1.0 | Prepared comments on the weekly cash flow model through week ended 5/20. |
| 5/23/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/20. |
| 5/24/2023 | M. Renzi | 1.2 | Prepared comments on the weekly cash flow model through week ended 5/20. |
| 5/24/2023 | M. Renzi | 0.8 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/20. |
| 5/25/2023 | M. Renzi | 1.7 | Prepared comments on the weekly cash flow model through week ended 5/20. |
| 5/25/2023 | M. Renzi | 0.8 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/20. |
| 5/26/2023 | M. Renzi | 0.3 | Participated in partial meeting with M3 (D. O'Connell) to review weekly UCC finance update for 5/20/23. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
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19. Cash Flow/Cash Management/ Liquidity

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| 5/31/2023 | M. Renzi | 1.8 | Prepared comments on the weekly cash flow model through week ended 5/27. |
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| 5/31/2023 | M. Renzi | 0.9 | Prepared comments on the weekly cash flow UCC presentation through week ended 5/27. |
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| 5/31/2023 | M. Renzi | 0.5 | Met with BlockFi (M. Edwards, K. Freiman) re: cash management strategy. |
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|------------------------------|-------------|
| Task Code Total Hours | 25.4 |
|------------------------------|-------------|

22. Preference/ Avoidance Actions

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| 5/2/2023 | M. Renzi | 1.8 | Reviewed preferences claw back scenario recovery analysis in latest waterfall model. |
|----------|----------|-----|--|

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| 5/2/2023 | M. Renzi | 0.6 | Met with K&E (C. Okike), H&B (R. Kanowitz) and BlockFi (M. Henry) re: preference payments. |
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|------------------------------|------------|
| Task Code Total Hours | 2.4 |
|------------------------------|------------|

24. Liquidation Analysis

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| 5/3/2023 | M. Renzi | 1.5 | Reviewed liquidation analysis for best interest of creditors test. |
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| 5/4/2023 | M. Renzi | 2.1 | Reviewed updated assumptions to liquidation analysis. |
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| 5/10/2023 | M. Renzi | 1.6 | Reviewed recovery estimate tables in liquidation analysis. |
|-----------|----------|-----|--|

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| 5/11/2023 | M. Renzi | 2.1 | Reviewed liquidation analysis for comments from Counsel. |
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| 5/12/2023 | M. Renzi | 1.3 | Reviewed liquidation analysis for FTX and Alameda assumptions. |
|-----------|----------|-----|--|

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|-----------|----------|-----|---|
| 5/15/2023 | M. Renzi | 2.2 | Reviewed supporting materials for liquidation analysis. |
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|-----------|----------|-----|---|
| 5/22/2023 | M. Renzi | 1.9 | Prepared comments on the latest liquidation analysis model. |
|-----------|----------|-----|---|

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|------------------------------|-------------|
| Task Code Total Hours | 12.7 |
|------------------------------|-------------|

25. Litigation

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|----------|----------|-----|---|
| 5/8/2023 | M. Renzi | 2.1 | Attended Court hearing re: wallet motion. |
|----------|----------|-----|---|

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|-----------|----------|-----|--|
| 5/11/2023 | M. Renzi | 0.3 | Attended Court hearing on wallet motion verdict. |
|-----------|----------|-----|--|

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| 5/22/2023 | M. Renzi | 1.4 | Reviewed initial outline of mediation presentation. |
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| 5/22/2023 | M. Renzi | 0.6 | Met with K&E (C. Okike) re: mediation preparation. |
|-----------|----------|-----|--|

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|-----------|----------|-----|---|
| 5/23/2023 | M. Renzi | 1.2 | Reviewed latest liquidation analysis model for mediation. |
|-----------|----------|-----|---|

| Date | Professional | Hours | Description |
|-----------------------|--------------|-------|--|
| 25. Litigation | | | |
| 5/23/2023 | M. Renzi | 0.6 | Met with Moelis (B. Tichenor) re: mediation presentation. |
| 5/23/2023 | M. Renzi | 0.4 | Met with K&E (F. Petrie) re: mediation presentation. |
| 5/24/2023 | M. Renzi | 1.6 | Reviewed materials for mediation presentation. |
| 5/24/2023 | M. Renzi | 1.0 | Met with K&E (C. Okike, F. Petrie), Moelis (B. Tichenor, C. Morris) re: Plan of Reorganization mediation overview presentation. |
| 5/25/2023 | M. Renzi | 1.6 | Reviewed mediation presentation. |
| 5/26/2023 | M. Renzi | 1.2 | Reviewed key components of Plan in mediation presentation. |
| 5/26/2023 | M. Renzi | 1.0 | Prepared comments on the 6/5 mediation presentation. |
| 5/26/2023 | M. Renzi | 0.7 | Participated in partial call with K&E (C. Okike, F. Petrie, M. Rainey), Moelis (J. Dermont, B. Tichenor, C. Morris) re: Plan of Reorganization mediation presentation. |
| 5/27/2023 | M. Renzi | 1.1 | Reviewed latest 6/5 mediation presentation. |
| 5/29/2023 | M. Renzi | 1.6 | Reviewed liquidation analysis model for 6/5 mediation. |

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| Task Code | Total Hours | 16.4 |
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27. Plan of Reorganization/ Disclosure Statement

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| 5/1/2023 | M. Renzi | 2.1 | Prepared comments on the latest Plan of Reorganization model in advance of 5/12 filing. |
| 5/1/2023 | M. Renzi | 1.1 | Met with K&E (C. Okike), H&B (R. Kanowitz), Moelis (M. Mestayer, M. DiYanni) re: Plan of Reorganization model preferences scenario assumptions. |
| 5/2/2023 | M. Renzi | 1.6 | Reviewed detailed Plan of Reorganization presentation in advance of 5/12 filing. |
| 5/3/2023 | M. Renzi | 1.5 | Met with BlockFi (F. Marquez, Z. Prince, M. Henry), K&E (C. Okike), Moelis (B. Tichenor, C. Morris), H&B (R. Kanowitz) re: Plan of Reorganization model. |
| 5/5/2023 | M. Renzi | 0.5 | Met with BlockFi (F. Marquez, M. Henry, Z. Prince) and H&B (R. Kanowitz) re: Disclosure Statement. |
| 5/8/2023 | M. Renzi | 1.9 | Reviewed liquidation analysis appendix for Disclosure Statement filing materials. |
| 5/8/2023 | M. Renzi | 0.8 | Met with BlockFi (Z. Prince, M. Henry, R. Loban) and K&E (C. Okike) re: Plan of Reorganization filing. |

| Date | Professional | Hours | Description |
|---|--------------|-------------|--|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/8/2023 | M. Renzi | 0.3 | Met with BlockFi (F. Marquez, M. Henry, Z. Prince), H&B (R. Kanowitz) re: Disclosure Statement. |
| 5/9/2023 | M. Renzi | 1.5 | Reviewed draft Disclosure Statement document. |
| 5/9/2023 | M. Renzi | 0.6 | Met with K&E (B. Nakhaimousa, M. Koch) re: Disclosure Statement tables. |
| 5/10/2023 | M. Renzi | 1.3 | Reviewed Disclosure Statement recovery estimates. |
| 5/10/2023 | M. Renzi | 0.6 | Met with BlockFi (Z. Prince, R. Loban) and K&E (C. Okike) re: Plan filing. |
| 5/12/2023 | M. Renzi | 0.6 | Met with K&E (F. Petrie, M. Rainey) re: Disclosure Statement. |
| 5/12/2023 | M. Renzi | 0.5 | Reviewed redline of Plan of Reorganization in advance of 5/12 filing. |
| 5/12/2023 | M. Renzi | 0.3 | Met with BlockFi (R. Loban, M. Henry, Z. Prince), H&B (R. Kanowitz), K&E (C. Okike, F. Petrie) regarding the latest Plan of Reorganization drafting process. |
| 5/15/2023 | M. Renzi | 2.8 | Prepared comments on the 6/5 Plan of Reorganization presentation. |
| 5/16/2023 | M. Renzi | 2.0 | Prepared comments on the updated 6/5 Plan of Reorganization overview presentation. |
| 5/17/2023 | M. Renzi | 1.6 | Reviewed legal objections to Plan of Reorganization. |
| 5/19/2023 | M. Renzi | 1.6 | Reviewed coin rebalancing analysis for 6/5 Plan of Reorganization. |
| 5/26/2023 | M. Renzi | 1.0 | Met with M3 (B. Bostwick, D. O'Connell, M. Manning) re: Plan of Reorganization follow up questions. |
| 5/30/2023 | M. Renzi | 2.1 | Met with BRG (S. Kirschman) re: 6/5 Plan of Reorganization presentation updates. |
| Task Code Total Hours | | 26.3 | |
| 31. Planning | | | |
| 5/3/2023 | M. Renzi | 0.5 | Met with BRG (D. Zugay) re: workstream status. |
| 5/4/2023 | M. Renzi | 0.5 | Met with BRG (D. Zugay) re: workstream status. |
| 5/9/2023 | M. Renzi | 0.9 | Met with BRG (M. Canale, S. Kirschman) to review workstream status. |
| 5/23/2023 | M. Renzi | 0.6 | Met with BRG (B. Witherell) re: ongoing workstreams. |
| Task Code Total Hours | | 2.5 | |
| 39. Overseas/Foreign Entity Proceedings | | | |

| Date | Professional | Hours | Description |
|--|--------------|--------------|--|
| 39. Overseas/Foreign Entity Proceedings | | | |
| 5/2/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow JPL presentation through week ended 4/29. |
| 5/3/2023 | M. Renzi | 0.5 | Reviewed updated weekly cash flow JPL presentation through week ended 4/29. |
| 5/4/2023 | M. Renzi | 0.1 | Reviewed updated weekly cash flow JPL presentation through week ended 4/29. |
| 5/9/2023 | M. Renzi | 0.9 | Met with EY (E. Fisher, J. Edwards) and H&B (R. Kanowitz) re: international creditor recoveries. |
| 5/10/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow JPL presentation through week ended 5/6. |
| 5/11/2023 | M. Renzi | 0.4 | Reviewed updated weekly cash flow JPL presentation through week ended 5/6. |
| 5/16/2023 | M. Renzi | 0.6 | Prepared comments on the weekly cash flow JPL presentation through week ended 5/13. |
| 5/17/2023 | M. Renzi | 0.8 | Reviewed updated weekly cash flow JPL presentation through week ended 5/13. |
| 5/18/2023 | M. Renzi | 0.6 | Reviewed updated weekly cash flow JPL presentation through week ended 5/13. |
| 5/23/2023 | M. Renzi | 0.5 | Prepared comments on the comments on the weekly cash flow JPL presentation through week ended 5/20. |
| 5/24/2023 | M. Renzi | 0.6 | Reviewed updated weekly cash flow JPL presentation through week ended 5/20. |
| 5/25/2023 | M. Renzi | 0.9 | Prepared comments on the weekly cash flow JPL presentation through week ended 5/20. |
| 5/30/2023 | M. Renzi | 0.5 | Met with EY (J. Haghiri, T. Drake, K. Marion) re: Plan of Reorganization liquidation analysis walkthrough. |
| 5/31/2023 | M. Renzi | 0.7 | Prepared comments on the weekly cash flow JPL presentation through week ended 5/27. |
| Task Code Total Hours | | 8.5 | |
| Total Hours | | 119.0 | |



Exhibit C2: Time Detail

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Date | Professional | Hours | Description |
|--|--------------|------------|---|
| 01. Asset Acquisition/ Disposition | | | |
| 5/22/2023 | A. Probst | 2.8 | Prepared miscellaneous equity investment monetization analysis. |
| 5/22/2023 | A. Probst | 2.6 | Continued to prepare miscellaneous equity investment monetization analysis. |
| 5/22/2023 | A. Probst | 1.3 | Continued to prepare miscellaneous equity investment monetization analysis. |
| Task Code Total Hours | | 6.7 | |
| 05. Professional Retention/ Fee Application Preparation | | | |
| 5/1/2023 | M. Haverkamp | 0.4 | Finalized first monthly fee statement for filing. |
| 5/3/2023 | H. Henritz | 2.9 | Prepared March staffing report. |
| 5/3/2023 | H. Henritz | 0.6 | Continued to prepare March staffing report. |
| 5/4/2023 | H. Henritz | 1.1 | Prepared March staffing report. |
| 5/5/2023 | H. Henritz | 0.8 | Prepared March staffing report. |
| 5/5/2023 | M. Haverkamp | 0.3 | Edited March staffing report. |
| 5/5/2023 | M. Haverkamp | 0.1 | Reviewed draft adjournment of first interim fee application from Counsel. |
| 5/8/2023 | H. Henritz | 1.4 | Prepared March staffing report. |
| 5/9/2023 | H. Henritz | 0.6 | Prepared March staffing report. |
| 5/11/2023 | M. Haverkamp | 1.3 | Edited January staffing report. |
| 5/16/2023 | H. Henritz | 2.3 | Edited January staffing report. |
| 5/16/2023 | H. Henritz | 1.4 | Continued to edit January staffing report. |
| 5/17/2023 | H. Henritz | 2.6 | Edited January staffing report. |
| 5/18/2023 | H. Henritz | 1.7 | Edited January staffing report. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
|------|--------------|-------|-------------|

05. Professional Retention/ Fee Application Preparation

| | | | |
|-----------|--------------|-----|--|
| 5/18/2023 | M. Haverkamp | 0.8 | Edited February staffing report. |
| 5/19/2023 | H. Henritz | 2.6 | Edited January staffing report. |
| 5/22/2023 | M. Haverkamp | 2.6 | Edited Dec-Jan staffing report. |
| 5/22/2023 | H. Henritz | 1.3 | Prepared January staffing report. |
| 5/22/2023 | M. Haverkamp | 0.7 | Continued to edit Dec-Jan staffing report. |
| 5/23/2023 | H. Henritz | 2.9 | Prepared January staffing report. |
| 5/23/2023 | M. Haverkamp | 2.3 | Edited Dec-Jan staffing report. |
| 5/23/2023 | H. Henritz | 0.5 | Continued to prepare January staffing report. |
| 5/24/2023 | H. Henritz | 0.6 | Prepared February staffing report. |
| 5/24/2023 | M. Haverkamp | 0.5 | Edited April staffing report. |
| 5/24/2023 | M. Haverkamp | 0.2 | Reviewed schedule of additional parties in interest from Counsel for development of next supplemental declaration. |
| 5/30/2023 | M. Haverkamp | 0.1 | Reviewed status and timing of January and February staffing reports. |
| 5/31/2023 | H. Henritz | 2.9 | Prepared March staffing report. |
| 5/31/2023 | H. Henritz | 2.2 | Prepared March staffing report. |
| 5/31/2023 | H. Henritz | 0.3 | Prepared March staffing report. |

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|------------------------------|-------------|
| Task Code Total Hours | 38.0 |
|------------------------------|-------------|

06. Attend Hearings/ Related Activities

| | | | |
|-----------|----------------|-----|--|
| 5/18/2023 | M. Shankweiler | 0.7 | Attended Court hearing on Disclosure Statement solicitation. |
| 5/18/2023 | E. Hengel | 0.6 | Attended part of Court hearing on Disclosure Statement solicitation. |

| | |
|------------------------------|------------|
| Task Code Total Hours | 1.3 |
|------------------------------|------------|

07. Interaction/ Meetings with Debtors/ Counsel

| | | | |
|----------|--------------|-----|---|
| 5/1/2023 | B. Witherell | 2.9 | Edited the asset recovery section of the 5/11 Board of Director's presentation. |
| 5/1/2023 | B. Witherell | 2.9 | Edited the claims section of the 5/11 Board of Director's presentation. |

| Date | Professional | Hours | Description |
|--|--------------|-------|--|
| 07. Interaction/ Meetings with Debtors/ Counsel | | | |
| 5/1/2023 | J. Racy | 2.2 | Updated 5/11 Board presentation with latest figures from waterfall model. |
| 5/1/2023 | B. Witherell | 2.1 | Edited recovery assumptions for 5/11 Board of Director's presentation. |
| 5/1/2023 | B. Witherell | 0.7 | Drafted executive summary for 5/11 Board of Director's presentation. |
| 5/2/2023 | B. Witherell | 2.9 | Created presentation materials on recovery analysis for Board of Director's. |
| 5/2/2023 | J. Barbarito | 2.9 | Prepared Board presentation slides for 5/11 presentation to the Board. |
| 5/2/2023 | J. Barbarito | 2.7 | Continued to prepare 5/11 Board presentation slides. |
| 5/2/2023 | D. Zugay | 2.7 | Reviewed draft Board presentation for 5/11 meeting on Plan of Reorganization. |
| 5/2/2023 | D. Zugay | 2.5 | Continued to validate numbers in draft 5/11 Board presentation re: Plan of Reorganization versus the Best Interest of Creditors data pack. |
| 5/2/2023 | J. Racy | 2.5 | Updated 5/11 Board update presentation with revised tables. |
| 5/2/2023 | J. Racy | 2.4 | Revised 5/11 Board presentation with latest tables from waterfall excel. |
| 5/2/2023 | D. Zugay | 2.2 | Validated numbers in draft 5/11 Board presentation re: Plan of Reorganization versus the Best Interest of Creditors data pack. |
| 5/2/2023 | D. Zugay | 1.9 | Continued to review draft Board presentation for 5/11 meeting on Plan of Reorganization. |
| 5/2/2023 | M. Canale | 0.8 | Drafted bank account update slide for 5/3/23 Board presentation. |
| 5/2/2023 | B. Witherell | 0.3 | Continued to create presentation materials on 5/11 recovery analysis for Board of Director's. |
| 5/3/2023 | M. Canale | 0.8 | Reviewed revised Plan of Reorganization slide for 5/11 BlockFi Board meeting. |
| 5/4/2023 | B. Witherell | 2.9 | Edited presentation materials on creditor recoveries for 5/11 Board of Director's meeting. |
| 5/4/2023 | J. Barbarito | 2.9 | Prepared Board presentation slides for 5/11/23 presentation to the Board of Director's. |
| 5/4/2023 | B. Witherell | 2.9 | Reviewed presentation materials on creditor recoveries for 5/11 Board of Director's meeting. |
| 5/4/2023 | J. Racy | 2.7 | Updated Board presentation with revised outputs for 5/11 Board meeting. |

| Date | Professional | Hours | Description |
|--|--------------|-------|---|
| 07. Interaction/ Meetings with Debtors/ Counsel | | | |
| 5/4/2023 | D. Zugay | 2.4 | Continued to review 5/11 Board presentation on Plan of Reorganization. |
| 5/4/2023 | J. Barbarito | 2.3 | Continued to prepare 5/11 Board presentation slides. |
| 5/4/2023 | D. Zugay | 2.3 | Reviewed updated 5/11 Board presentation on Plan of Reorganization. |
| 5/4/2023 | J. Racy | 1.6 | Continued to update 5/11 Board presentation with revised outputs. |
| 5/4/2023 | B. Witherell | 1.0 | Continued to review presentation materials on creditor recoveries for 5/11 Board of Director's meeting. |
| 5/5/2023 | B. Witherell | 2.9 | Edited 5/11 Board presentation materials for Plan of Reorganization. |
| 5/5/2023 | J. Barbarito | 2.9 | Incorporated internal comments into 5/11 presentation to the Board. |
| 5/5/2023 | B. Witherell | 2.9 | Incorporated liquidation analysis into 5/11 Board presentation materials. |
| 5/5/2023 | J. Racy | 2.9 | Updated Board presentation with revised outputs for 5/11 Board meeting. |
| 5/5/2023 | J. Barbarito | 2.7 | Continued to incorporate internal comments into 5/11 presentation to the Board. |
| 5/5/2023 | D. Zugay | 2.6 | Reviewed 5/11 Board presentation on Plan of Reorganization. |
| 5/5/2023 | D. Zugay | 1.8 | Continued to review 5/11 Board presentation on Plan of Reorganization. |
| 5/5/2023 | J. Racy | 1.6 | Continued to update Board presentation with revised outputs for 5/11 meeting. |
| 5/5/2023 | B. Witherell | 0.5 | Continued to edit 5/11 Board presentation materials for Plan of Reorganization. |
| 5/7/2023 | B. Witherell | 2.9 | Edited 5/11 Board materials for creditor recoveries. |
| 5/7/2023 | A. Probst | 2.6 | Revised 5/11 Board of Director's update presentation for revised Plan of Reorganization materials. |
| 5/7/2023 | A. Probst | 1.2 | Continued to revise 5/11 Board of Director's update presentation for revised Plan of Reorganization data. |
| 5/7/2023 | B. Witherell | 0.5 | Continued to edit 5/11 Board materials for creditor recoveries. |
| 5/8/2023 | A. Probst | 2.8 | Continued to revise 5/11 Board of Director's update presentation for revised liquidation scenario analysis. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
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07. Interaction/ Meetings with Debtors/ Counsel

| | | | |
|-----------|----------------|-----|---|
| 5/8/2023 | A. Probst | 2.7 | Continued to revise 5/11 Board of Director's update presentation for revised liquidation scenario analysis. |
| 5/8/2023 | J. Racy | 2.7 | Updated existing Board presentation for 5/11 Board meeting. |
| 5/8/2023 | S. Mack | 2.7 | Updated footnotes to match revised assumptions throughout 5/11 Board update presentation. |
| 5/8/2023 | A. Probst | 2.4 | Revised 5/11 Board of Director's update presentation for revised liquidation scenario analysis. |
| 5/8/2023 | J. Racy | 2.4 | Revised output tables in waterfall model for 5/11 Board presentation. |
| 5/8/2023 | A. Probst | 1.4 | Reviewed 5/11 Board of Director's update presentation to provide comments. |
| 5/8/2023 | D. Zugay | 1.4 | Reviewed 5/11 Board presentation on Plan of Reorganization. |
| 5/9/2023 | J. Racy | 2.2 | Continued to update 5/11 Board presentation with latest outputs from waterfall model. |
| 5/9/2023 | J. Racy | 2.1 | Updated 5/11 Board update presentation with latest outputs from waterfall model. |
| 5/9/2023 | J. Racy | 1.7 | Continued to update 5/11 Board presentation with latest outputs from waterfall model. |
| 5/9/2023 | M. Shankweiler | 1.1 | Reviewed information included in 5/11 Plan of Reorganization Board presentation. |
| 5/9/2023 | M. Shankweiler | 0.7 | Participated in call re: case issues with BlockFi (Z. Prince), K&E (F. Petrie), H&B (R. Kanowitz) and Moelis (B. Tichenor). |
| 5/10/2023 | M. Shankweiler | 0.5 | Participated in call re: case issues with BlockFi (Z. Prince), K&E (F. Petrie), H&B (R. Kanowitz), Moelis (B. Tichenor). |
| 5/11/2023 | B. Witherell | 1.5 | Participated in BlockFi Board of Director's call with BlockFi (Z. Prince, F. Marquez, J. Hill, P. Corrie), Moelis (B. Tichenor, C. Morris) and K&E (C. Okike, F. Petrie). |
| 5/11/2023 | A. Probst | 1.5 | Participated in BlockFi Board of Director's call with BlockFi (Z. Prince, F. Marquez, J. Hill, P. Corrie), Moelis (B. Tichenor, C. Morris) and K&E (C. Okike, F. Petrie). |
| 5/11/2023 | J. Racy | 1.4 | Reviewed Board presentation updates incorporating the latest data from the liquidation analysis. |
| 5/11/2023 | S. Mack | 0.8 | Updated the 5/11 Board of Director's presentation on Plan of Reorganization. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
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07. Interaction/ Meetings with Debtors/ Counsel

| | | | |
|-----------|---------|-----|--|
| 5/30/2023 | J. Racy | 1.0 | Updated 6/5 Plan of Reorganization Board presentation. |
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| 5/31/2023 | J. Racy | 2.3 | Edited assets in 6/5 Plan of Reorganization Board presentation. |
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| Task Code Total Hours | 119.7 |
|------------------------------|--------------|

08. Interaction/ Meetings with Creditors/ Counsel

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|-----------|--------|-----|---|
| 5/26/2023 | A. Lee | 0.9 | Prepared responses to cash flow presentation questions from UCC advisors. |
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| 5/27/2023 | B. Witherell | 1.3 | Developed cash schedules for M3 in response to Plan questions. |
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| 5/27/2023 | A. Probst | 1.3 | Reviewed M3 data request package to provide comment. |
|-----------|-----------|-----|--|

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|------------------------------|------------|
| Task Code Total Hours | 3.5 |
|------------------------------|------------|

10. Recovery/ SubCon/ Lien Analysis

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|----------|---------|-----|---|
| 5/1/2023 | J. Racy | 2.9 | Continued to update best interest of creditors test with revised figures. |
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| 5/1/2023 | J. Racy | 2.8 | Updated tables in Plan of Reorganization data package to reflect preferences assumption changes. |
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|----------|--------------|-----|---|
| 5/1/2023 | S. Kirschman | 2.8 | Updated the coin position analysis with 4/29/23 data. |
|----------|--------------|-----|---|

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|----------|--------------|-----|--|
| 5/1/2023 | S. Kirschman | 2.7 | Updated the custody counterparty analysis with 4/29/23 data. |
|----------|--------------|-----|--|

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| 5/1/2023 | S. Kirschman | 2.6 | Analyzed variances in the 4/29 coin position analysis. |
|----------|--------------|-----|--|

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| 5/1/2023 | S. Kirschman | 2.6 | Developed the coin position analysis by entity through week ended 4/29. |
|----------|--------------|-----|---|

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| 5/1/2023 | A. Lee | 2.5 | Continued to update coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
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|----------|---------|-----|--|
| 5/1/2023 | J. Racy | 2.5 | Updated data support package for Plan of Reorganization with new table for asset recoveries. |
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|----------|--------------|-----|---|
| 5/1/2023 | S. Kirschman | 1.9 | Updated the coin position analysis with 4/29/23 data. |
|----------|--------------|-----|---|

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|----------|--------------|-----|--|
| 5/1/2023 | S. Kirschman | 1.8 | Continued to update the custody counterparty analysis with 4/29/23 data. |
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| 5/1/2023 | D. Zugay | 1.8 | Revised preference assumptions on recovery for comparable collection rates. |
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| 5/1/2023 | S. Mack | 1.7 | Updated best interest of creditors test to reflect new asset recovery percentages for a chapter 7 Plan. |
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| Date | Professional | Hours | Description |
|--|--------------|-------|---|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/1/2023 | J. Racy | 1.2 | Revised assumptions on creditor claims in waterfall model. |
| 5/1/2023 | S. Kirschman | 0.9 | Updated coin output report for week ended 4/29/23. |
| 5/2/2023 | A. Probst | 2.8 | Continued to review best interest of creditors data pack in order to provide comment. |
| 5/2/2023 | S. Kirschman | 2.8 | Created a support schedule of crypto assets held by asset type. |
| 5/2/2023 | A. Probst | 2.8 | Revised best interest of creditors data pack for updated preferences scenario assumptions. |
| 5/2/2023 | A. Probst | 2.6 | Analyzed outputs of best interest of creditors data pack. |
| 5/2/2023 | S. Kirschman | 2.6 | Continued to create a support schedule of crypto assets held by asset type. |
| 5/2/2023 | A. Probst | 2.5 | Incorporated model changes based on outputs in best interest of creditors data pack. |
| 5/2/2023 | J. Racy | 2.3 | Revised waterfall data pack to include chapter 7 scenario with preference recoveries. |
| 5/2/2023 | J. Racy | 2.2 | Revised waterfall data pack to include a specific recovery on preferences scenario. |
| 5/2/2023 | B. Witherell | 0.9 | Conducted final review of recovery analysis in advance of distributing to Company and advisors. |
| 5/2/2023 | J. Barbarito | 0.8 | Reviewed best interest of creditors test data pack for internal consistency. |
| 5/2/2023 | S. Kirschman | 0.6 | Edited SEC coin schedule. |
| 5/2/2023 | J. Racy | 0.4 | Created a new view in the waterfall model for alternative Alameda recoveries. |
| 5/2/2023 | J. Racy | 0.4 | Created a new view in the waterfall model for alternative Emergent recoveries. |
| 5/2/2023 | E. Hengel | 0.3 | Reviewed self-liquidation analysis. |
| 5/3/2023 | A. Probst | 2.9 | Analyzed best interest of creditors recovery projections. |
| 5/3/2023 | S. Kirschman | 2.8 | Updated the illiquid asset analysis with data as of 4/29. |
| 5/3/2023 | A. Probst | 2.7 | Continued to revise best interest of creditors data pack for external comments received. |

| Date | Professional | Hours | Description |
|--|--------------|-------|--|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/3/2023 | B. Witherell | 2.7 | Edited liquidation analysis assumptions for best interest of creditors test. |
| 5/3/2023 | S. Mack | 2.5 | Analyzed coin data to flow into the waterfall model. |
| 5/3/2023 | A. Probst | 2.5 | Revised best interest of creditors data pack for external comments received. |
| 5/3/2023 | S. Kirschman | 2.4 | Continued to update the illiquid asset analysis with data as of 4/29. |
| 5/3/2023 | J. Racy | 2.4 | Updated waterfall analysis with revised recovery scenario. |
| 5/3/2023 | J. Racy | 1.8 | Updated waterfall analysis with revised preferences recoveries for chapter 7. |
| 5/3/2023 | J. Racy | 1.5 | Revised waterfall data pack with comments. |
| 5/3/2023 | J. Racy | 1.3 | Updated assumptions in waterfall analysis to reflect changes made to Chapter 7 scenario. |
| 5/3/2023 | J. Racy | 1.2 | Updated waterfall analysis with revised Alameda recovery scenario. |
| 5/3/2023 | D. Zugay | 0.8 | Reviewed joinders to Core Scientific exclusivity objection filed 5/1. |
| 5/3/2023 | D. Zugay | 0.6 | Reviewed filed Core Scientific exclusivity objection file 5/1. |
| 5/4/2023 | S. Kirschman | 2.8 | Revised the coin analysis by entity as of 4/29 with comments. |
| 5/4/2023 | J. Racy | 2.7 | Updated asset claims sections of the waterfall model with latest comments from K&E. |
| 5/4/2023 | S. Kirschman | 2.6 | Continued to revise the coin analysis by entity as of 4/29 with comments. |
| 5/4/2023 | S. Mack | 2.6 | Edited the three waterfall scenarios comparison charts. |
| 5/4/2023 | J. Racy | 2.4 | Updated liability claims sections of the waterfall model with latest comments from K&E. |
| 5/4/2023 | A. Probst | 2.3 | Incorporated comments into the best interest of creditors model. |
| 5/4/2023 | J. Racy | 1.4 | Reviewed 4/29 coin analysis by entity file for the SEC. |
| 5/4/2023 | S. Kirschman | 1.3 | Analyzed dynamics of a certain staked asset for purposes of monetization. |
| 5/4/2023 | J. Racy | 1.2 | Updated waterfall analysis with revised outputs for preferences wind down budget. |

| Date | Professional | Hours | Description |
|--|----------------|-------|---|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/4/2023 | S. Mack | 0.7 | Continued to update recovery charts for Plan of Reorganization. |
| 5/4/2023 | M. Canale | 0.7 | Reviewed draft 5/3/23 coin analysis. |
| 5/4/2023 | B. Witherell | 0.3 | Continued to analyze preference recoveries under alternative scenarios. |
| 5/5/2023 | S. Kirschman | 2.8 | Created a view of assets held by BlockFi as of 4/29 on a coin level basis. |
| 5/5/2023 | S. Mack | 2.6 | Updated BIOC with new recovery numbers from waterfall analysis. |
| 5/5/2023 | S. Kirschman | 2.4 | Continued to create a view of assets held by BlockFi as of 4/29 on a coin level basis. |
| 5/5/2023 | S. Mack | 2.4 | Created charts to show recovery percentages by legal entity. |
| 5/5/2023 | J. Racy | 1.5 | Revised best interest of creditors data pack footnotes to align with 5/9/23 Board presentation. |
| 5/5/2023 | J. Racy | 1.2 | Revised best interest of creditors data pack with preferences assumption change. |
| 5/5/2023 | M. Shankweiler | 0.7 | Reviewed best interest test comparison to self-liquidating plan. |
| 5/6/2023 | B. Witherell | 2.8 | Incorporated DOJ seizure impacts into creditor recoveries. |
| 5/6/2023 | J. Racy | 2.5 | Updated waterfall analysis model to include DOJ seizures of assets provided by H&B. |
| 5/6/2023 | J. Racy | 2.2 | Revised institutional loans calculation in waterfall model for best interest of creditors test. |
| 5/6/2023 | A. Probst | 2.1 | Revised best interest of creditors data pack for external comments received. |
| 5/6/2023 | J. Racy | 2.0 | Revised methodology for allocation of wallet expenses in the waterfall model. |
| 5/6/2023 | B. Witherell | 1.8 | Reviewed updated creditor recoveries. |
| 5/6/2023 | J. Racy | 1.7 | Updated best interest of creditors data pack with latest outputs from waterfall model. |
| 5/7/2023 | A. Probst | 2.3 | Continued to review revised best interest of creditors data pack in order to provide comment. |
| 5/7/2023 | A. Probst | 1.7 | Reviewed revised best interest of creditors data pack in order to provide comment. |

| Date | Professional | Hours | Description |
|--|----------------|-------|---|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/7/2023 | J. Racy | 1.7 | Revised assumption on institutional loans in the waterfall model. |
| 5/7/2023 | J. Racy | 1.6 | Revised best interest of creditors test to include additional large filed claim. |
| 5/7/2023 | J. Racy | 1.5 | Revised GUC claims pool in waterfall analysis to include insurance claim provided by H&B. |
| 5/7/2023 | J. Racy | 1.4 | Created revised data pack for the best interest of creditors test. |
| 5/7/2023 | J. Racy | 1.2 | Created revised data pack for the UCC with waterfall outputs. |
| 5/8/2023 | S. Kirschman | 2.9 | Updated the coin position analysis with 5/6 data. |
| 5/8/2023 | S. Kirschman | 2.7 | Updated the custody counterparty analysis with 5/6 data. |
| 5/8/2023 | S. Kirschman | 2.4 | Continued to update the custody counterparty analysis with 5/6 data. |
| 5/8/2023 | S. Kirschman | 2.3 | Continued to update the coin position analysis with 5/6 data. |
| 5/8/2023 | B. Witherell | 0.9 | Analyzed rebalancing analysis as part of distribution plan. |
| 5/8/2023 | B. Witherell | 0.9 | Participated in call with M3 (M. Manning, K. Ehrler) to discuss Plan recoveries. |
| 5/8/2023 | M. Shankweiler | 0.9 | Reviewed claim estimates for Plan of Reorganization model. |
| 5/8/2023 | M. Shankweiler | 0.8 | Reviewed information related to DOJ seizure of coin for incorporation into model. |
| 5/8/2023 | J. Racy | 0.6 | Revised waterfall data package for distribution to the UCC. |
| 5/9/2023 | S. Mack | 2.7 | Continued to update footnotes to match new assumptions throughout full 5/11 Board presentation. |
| 5/9/2023 | J. Racy | 2.7 | Revised waterfall model GUC with additional BIA and BPC claims. |
| 5/9/2023 | S. Kirschman | 2.6 | Updated the coin position analysis by entity with 5/6 data. |
| 5/9/2023 | S. Kirschman | 2.4 | Continued to update the coin position analysis by entity with 5/6 data. |
| 5/9/2023 | J. Racy | 2.4 | Revised rebalancing analysis with updated figures from latest waterfall model. |
| 5/9/2023 | S. Kirschman | 2.3 | Updated the weekly crypto variance analysis with 5/6 data. |
| 5/9/2023 | S. Kirschman | 1.8 | Continued to update the weekly crypto variance analysis with 5/6 data. |

| Date | Professional | Hours | Description |
|--|----------------|-------|---|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/9/2023 | D. Zugay | 0.9 | Reviewed expense allocation calculations in Plan of Reorganization model. |
| 5/9/2023 | E. Hengel | 0.4 | Reviewed self-liquidation plan model. |
| 5/10/2023 | J. Racy | 2.4 | Revised FTX asset claim assumptions in model. |
| 5/10/2023 | S. Kirschman | 2.4 | Updated crypto asset support schedules in the waterfall model. |
| 5/10/2023 | S. Kirschman | 2.2 | Continued to update crypto asset support schedules in the waterfall model. |
| 5/10/2023 | J. Racy | 2.1 | Updated best interest of creditors data pack with latest model outputs. |
| 5/10/2023 | S. Kirschman | 1.7 | Analyzed weekly crypto asset movements relating to government seizures. |
| 5/10/2023 | S. Kirschman | 1.2 | Continued to analyze weekly crypto asset movements relating to government seizures. |
| 5/10/2023 | J. Racy | 1.2 | Reviewed results of best interest of creditors test data pack. |
| 5/10/2023 | B. Witherell | 1.1 | Participated in call with K&E (C. Okike, R. Howell) to discuss best interest of creditor test assumptions. |
| 5/10/2023 | A. Probst | 1.1 | Participated in call with K&E (C. Okike, R. Howell) to discuss best interest of creditor test assumptions. |
| 5/10/2023 | S. Kirschman | 0.9 | Analyzed holdings of a certain staked asset to develop hypothetical unstaking plan. |
| 5/10/2023 | S. Kirschman | 0.7 | Continued to analyze holdings of a certain staked asset to develop hypothetical unstaking plan. |
| 5/11/2023 | S. Kirschman | 2.6 | Updated the Rebalancing Analysis with 5/6 data to determine hypothetical initial distribution amounts. |
| 5/11/2023 | S. Kirschman | 2.3 | Continued to update the Rebalancing Analysis with 5/6 data to determine hypothetical initial distribution amounts. |
| 5/11/2023 | S. Kirschman | 1.6 | Analyzed crypto assets held in custody to determine if regulatory bodies have indicated status as securities. |
| 5/11/2023 | M. Shankweiler | 1.3 | Reviewed latest waterfall analysis prepared by staff incorporating latest assumptions. |
| 5/11/2023 | J. Racy | 0.9 | Updated waterfall model in advance of external distribution to JPL. |
| 5/11/2023 | S. Kirschman | 0.7 | Continued to analyze crypto assets held in custody to determine if regulatory bodies have indicated status as securities. |

| Date | Professional | Hours | Description |
|--|--------------|-------|--|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/11/2023 | D. Zugay | 0.3 | Reviewed expense allocation assumptions for Plan of Reorganization. |
| 5/12/2023 | S. Kirschman | 2.4 | Analyzed the latest Core Scientific financial documents for certain coin mining. |
| 5/12/2023 | S. Kirschman | 1.3 | Continued to analyze the latest Core Scientific financial documents for certain coin mining. |
| 5/12/2023 | D. Zugay | 1.1 | Participated in call with PJT Partners (A. Midha), H&B (M. Ferris) and Core Scientific creditors discussing the updated Core Scientific Business Plan. |
| 5/12/2023 | B. Witherell | 0.6 | Reviewed waterfall model functionality in advance of meeting with JPL. |
| 5/15/2023 | D. Zugay | 1.7 | Reviewed Core Scientific go-forward business plan Excel model. |
| 5/15/2023 | D. Zugay | 0.8 | Reviewed 5/17 Core Scientific presentation on the go-forward business plan provided to equipment lenders on 5/12. |
| 5/16/2023 | S. Kirschman | 2.4 | Updated the coin position analysis with data as of 5/13. |
| 5/16/2023 | D. Zugay | 2.2 | Updated comparable valuation analysis on Core Scientific projecting equity value post-emergence. |
| 5/16/2023 | S. Kirschman | 2.1 | Updated the custody counterparty analysis with data as of 5/13. |
| 5/16/2023 | S. Kirschman | 1.9 | Continued to update the coin position analysis with data as of 5/13. |
| 5/16/2023 | A. Lee | 1.6 | Prepared responses to questions from BRG team on expense allocations in waterfall model. |
| 5/16/2023 | S. Kirschman | 1.4 | Continued to update the custody counterparty analysis with data as of 5/13. |
| 5/16/2023 | D. Zugay | 1.4 | Updated discounted cash flow valuation analysis on Core Scientific projecting equity value post-emergence. |
| 5/17/2023 | D. Zugay | 2.2 | Revised Core Scientific valuation analysis with additional debt assumptions from their 10k filing. |
| 5/17/2023 | M. Canale | 1.6 | Reviewed pricing data for a certain coin on-chain versus Company records balance variance. |
| 5/17/2023 | D. Zugay | 0.7 | Participated in call to discuss latest Core Scientific developments with BlockFi (K. Spicer, M. Henry, U. Rho) and H&B (M. Frankle, M. Ferris). |
| 5/17/2023 | A. Probst | 0.7 | Participated in call with H&B (M. Frankle, M. Ferris) and BlockFi (K. Spicer, M. Henry) re: Core scientific update. |

| Date | Professional | Hours | Description |
|--|--------------|-------|--|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/18/2023 | S. Kirschman | 2.4 | Analyzed crypto asset movements related to government seizures of customer funds. |
| 5/18/2023 | S. Kirschman | 2.3 | Updated the crypto asset variance analysis with 5/13 data. |
| 5/18/2023 | S. Kirschman | 1.9 | Continued to update the crypto asset variance analysis with 5/13 data. |
| 5/18/2023 | A. Probst | 1.4 | Developed final support schedules for Plan of reorganization. |
| 5/18/2023 | S. Kirschman | 0.7 | Analyzed crypto asset movements related to government seizures of customer funds. |
| 5/18/2023 | D. Zugay | 0.5 | Attended Core Scientific call with Alix (J. Shen, R. Blokh) and H&B (M. Frankle, M. Ferris) regarding business plan. |
| 5/19/2023 | S. Kirschman | 2.3 | Updated the coin position analysis by entity with data as of 5/13. |
| 5/19/2023 | M. Canale | 0.7 | Reviewed DOJ seizure details relating to certain blockchain transfers. |
| 5/22/2023 | S. Kirschman | 2.7 | Updated the coin position analysis with 5/20 data. |
| 5/22/2023 | S. Kirschman | 2.4 | Continued to update the coin position analysis with 5/20 data. |
| 5/22/2023 | S. Kirschman | 2.3 | Updated the custody counterparty analysis with 5/20 data. |
| 5/22/2023 | S. Kirschman | 1.9 | Continued to update the custody counterparty analysis with 5/20 data. |
| 5/23/2023 | J. Rogala | 2.8 | Revised waterfall analysis to refresh supplemental tables. |
| 5/23/2023 | J. Rogala | 2.4 | Continued to revise waterfall analysis to refresh supplemental tables. |
| 5/23/2023 | S. Kirschman | 2.4 | Updated the coin position analysis by entity with 5/20 data. |
| 5/23/2023 | S. Kirschman | 2.1 | Continued to update the coin position analysis by entity with 5/20 data. |
| 5/23/2023 | S. Kirschman | 1.6 | Updated the coin variance analysis with 5/20 data. |
| 5/23/2023 | S. Kirschman | 1.3 | Continued to update the coin variance analysis with 5/20 data. |
| 5/23/2023 | S. Kirschman | 0.5 | Analyzed market dynamics of top 10 altcoins held by the Company. |
| 5/25/2023 | J. Racy | 1.6 | Updated coin reporting files for the week of 5/26/23. |
| 5/26/2023 | S. Kirschman | 1.4 | Performed a quality control check of the coin position analysis as of 5/20. |
| 5/26/2023 | J. Racy | 1.4 | Updated 5/20/23 coin position by counterparty file. |

| Date | Professional | Hours | Description |
|--|--------------|--------------|--|
| 10. Recovery/ SubCon/ Lien Analysis | | | |
| 5/26/2023 | S. Kirschman | 0.9 | Continued to perform a quality control check of the coin position analysis as of 5/20. |
| 5/26/2023 | J. Racy | 0.8 | Updated best interest of creditors test output for distribution to the UCC. |
| 5/26/2023 | J. Racy | 0.7 | Reviewed 5/20/23 coin position by entity file. |
| 5/30/2023 | S. Kirschman | 2.8 | Created a bridge between crypto in custody as of 2/28 to crypto in custody as of 5/20. |
| 5/30/2023 | S. Kirschman | 2.6 | Continued to create a bridge between crypto in custody as of 2/28 to crypto in custody as of 5/20. |
| 5/30/2023 | J. Racy | 2.1 | Created bridge from MOR book values to waterfall book values. |
| 5/30/2023 | J. Racy | 1.2 | Reviewed coin balances based on DOJ notice provided by H&B on 5/9. |
| 5/30/2023 | S. Kirschman | 0.5 | Created a dynamic pricing table to toggle daily pricing values. |
| 5/30/2023 | S. Kirschman | 0.4 | Discussed 2/28 to 5/20 crypto in custody bridge with BRG (M. Renzi). |
| 5/31/2023 | S. Mack | 2.7 | Edited the best interest of creditor test to align with the 6/5 Plan of Reorganization package. |
| 5/31/2023 | S. Kirschman | 2.7 | Updated the coin position analysis with data as of 5/27. |
| 5/31/2023 | S. Mack | 2.6 | Continued to edit the best interest of creditor test to align with the 6/5 Plan of Reorganization package. |
| 5/31/2023 | S. Kirschman | 2.6 | Updated the custody counterparty analysis with data as of 5/27. |
| 5/31/2023 | S. Kirschman | 2.3 | Continued to update the coin position analysis with data as of 5/27. |
| 5/31/2023 | S. Kirschman | 1.8 | Continued to update the custody counterparty analysis with data as of 5/27. |
| 5/31/2023 | B. Witherell | 1.4 | Developed coin bridge analysis. |
| 5/31/2023 | B. Witherell | 1.3 | Reviewed loan analysis versus waterfall model. |
| 5/31/2023 | B. Witherell | 0.6 | Analyzed returns for a certain staked asset for coin bridge. |
| Task Code Total Hours | | 298.3 | |
| 11. Claim Analysis/ Accounting | | | |
| 5/1/2023 | L. Gudaitus | 2.2 | Created database for claims register detail. |

| Date | Professional | Hours | Description |
|---------------------------------------|----------------|-------|--|
| 11. Claim Analysis/ Accounting | | | |
| 5/1/2023 | M. Shankweiler | 0.8 | Participated in call with H&B (T. Zavala) re: claims reconciliation issues. |
| 5/1/2023 | M. Shankweiler | 0.5 | Reviewed latest claims register information provided by Kroll to identify issues for reconciliation and objection process. |
| 5/2/2023 | J. Racy | 0.9 | Revised subordinated claims detail to include scheduled and filed claims. |
| 5/2/2023 | L. Gudaitus | 0.8 | Performed quality control on claims register schedule. |
| 5/5/2023 | J. Barbarito | 2.3 | Prepared schedule of governmental claims filed per latest claims register. |
| 5/5/2023 | J. Barbarito | 1.3 | Prepared analytics on updated claims register for internal review. |
| 5/8/2023 | L. Gudaitus | 2.9 | Analyzed BlockFi claims register data for initial claim objections. |
| 5/8/2023 | M. Shankweiler | 0.6 | Reviewed claims filed related to DOJ seized accounts for objection purposes. |
| 5/8/2023 | L. Gudaitus | 0.1 | Continued to analyze BlockFi claims register data for initial claim objections. |
| 5/9/2023 | L. Gudaitus | 2.5 | Analyzed BlockFi scheduled claims data for duplicative filed claims. |
| 5/9/2023 | M. Shankweiler | 0.8 | Reviewed claims interface development for purposes of analyzing and resolving claims filed against Debtors. |
| 5/9/2023 | S. Puccio | 0.5 | Reviewed data analytics of claims detail. |
| 5/9/2023 | M. Shankweiler | 0.4 | Participated in call with BlockFi (M. Henry), H&B (J. Chavez), and Kroll (J. Berman, C. Porter) re: claims reconciliation updates. |
| 5/10/2023 | J. Barbarito | 1.5 | Prepared schedule of amended Schedule F claim amounts for all entities, by product type. |
| 5/10/2023 | S. Puccio | 1.0 | Analyzed filed claims detail in claims database for data elements consistency. |
| 5/10/2023 | S. Puccio | 0.5 | Reviewed data elements in April claims data file. |
| 5/10/2023 | S. Puccio | 0.5 | Reviewed May claims data in database. |
| 5/11/2023 | S. Puccio | 1.0 | Verified April and May claims data elements. |
| 5/11/2023 | S. Puccio | 0.5 | Analyzed May claims data within the Relativity database. |
| 5/11/2023 | S. Puccio | 0.5 | Modified formation of May claims data for consumption in Relativity database. |

| Date | Professional | Hours | Description |
|---------------------------------------|----------------|-------|--|
| 11. Claim Analysis/ Accounting | | | |
| 5/11/2023 | M. Shankweiler | 0.3 | Held call with Proskauer (L. Stafford) re: claims reconciliation/objection update. |
| 5/15/2023 | B. Witherell | 2.4 | Continued to review filed proof of claims in claims database. |
| 5/15/2023 | B. Witherell | 2.2 | Reviewed filed proof of claims in claims database. |
| 5/17/2023 | M. Shankweiler | 1.9 | Reviewed latest claims register information provided by Kroll to identify issues for reconciliation and objection process. |
| 5/17/2023 | B. Witherell | 0.7 | Developed claims process and reconciliation approach. |
| 5/18/2023 | B. Witherell | 2.3 | Developed audit process for claims reconciliation review. |
| 5/18/2023 | A. Probst | 1.6 | Prepared claims reconciliation process workflow. |
| 5/18/2023 | B. Witherell | 1.4 | Analyzed initial claims for objection as part of claims reconciliation process. |
| 5/18/2023 | M. Shankweiler | 1.4 | Developed process flow overview for review of claims identified for objection. |
| 5/18/2023 | B. Witherell | 1.2 | Reviewed functionality of database for claims review process. |
| 5/18/2023 | A. Probst | 1.1 | Developed process to audit filed proofs of claim objections. |
| 5/18/2023 | B. Witherell | 1.1 | Reviewed claims support in Relativity to develop claims audit process. |
| 5/18/2023 | L. Gudaitus | 0.7 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez, T. Zavala, L. Sisson) to discuss claims process. |
| 5/18/2023 | M. Shankweiler | 0.7 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez, T. Zavala, L. Sisson) to discuss claims process. |
| 5/18/2023 | B. Witherell | 0.7 | Reviewed claims data in Relativity database. |
| 5/18/2023 | B. Witherell | 0.3 | Reviewed claims audit process against initial batch of claims detail. |
| 5/19/2023 | B. Witherell | 1.6 | Reviewed proof of claim forms to develop claims reconciliation process. |
| 5/19/2023 | L. Gudaitus | 0.9 | Prepared feedback on proposed data activities to be conducted as part of the claims review process. |
| 5/19/2023 | B. Witherell | 0.6 | Corresponded on claims reconciliation process approach with M. Henry (BlockFi). |
| 5/20/2023 | E. Hengel | 0.2 | Discussed claims process issues with BRG (M. Renzi). |

| Date | Professional | Hours | Description |
|---------------------------------------|----------------|-------|--|
| 11. Claim Analysis/ Accounting | | | |
| 5/21/2023 | S. Puccio | 0.5 | Reconciled May claims data elements with April data elements. |
| 5/21/2023 | S. Puccio | 0.5 | Reviewed May claims data in database. |
| 5/21/2023 | S. Puccio | 0.5 | Reviewed updated May claims data. |
| 5/21/2023 | S. Puccio | 0.5 | Updated May claims data fields for consumption in Relativity. |
| 5/21/2023 | S. Puccio | 0.5 | Verified new May data claims elements. |
| 5/22/2023 | J. Barbarito | 2.7 | Reconciled claims for objection to proof of claim forms. |
| 5/22/2023 | B. Witherell | 1.6 | Developed claims objection audit process. |
| 5/22/2023 | B. Witherell | 0.5 | Participated in call with BlockFi (M. Henry) to discuss claims objection process. |
| 5/23/2023 | M. Shankweiler | 2.9 | Reviewed claims database infrastructure and workflow for review of claims identified for objection. |
| 5/23/2023 | M. Shankweiler | 2.4 | Reviewed claims data identifying first batch of claims to be objected to related to mismatch with books and records. |
| 5/23/2023 | B. Witherell | 2.2 | Reviewed initial batch of claims for reconciliation. |
| 5/23/2023 | A. Probst | 2.1 | Continued to review claims reconciliation proof of concept provided by BlockFi (M. Henry) to provide comments. |
| 5/23/2023 | A. Probst | 1.4 | Reviewed claims reconciliation proof of concept provided by BlockFi (M. Henry) to provide comments. |
| 5/23/2023 | B. Witherell | 1.2 | Reviewed claims for objection from claims reconciliation audit process. |
| 5/23/2023 | M. Shankweiler | 1.1 | Reviewed claims objection information for omnibus objection prepared by BlockFi. |
| 5/23/2023 | A. Probst | 1.0 | Participated in call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection exhibit. |
| 5/23/2023 | B. Witherell | 1.0 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection exhibit. |
| 5/23/2023 | M. Shankweiler | 0.8 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection exhibit. |
| 5/23/2023 | M. Shankweiler | 0.7 | Corresponded with BlockFi (M. Henry) re: claims related issues. |
| 5/23/2023 | B. Witherell | 0.7 | Developed claims objection categorizations. |

| Date | Professional | Hours | Description |
|---------------------------------------|----------------|-------|---|
| 11. Claim Analysis/ Accounting | | | |
| 5/24/2023 | J. Barbarito | 2.9 | Prepared claim analysis reconciliation for first batch of claims for objection. |
| 5/24/2023 | L. Gudaitus | 2.9 | Prepared summary analysis of claims with priority or secured claim assertions. |
| 5/24/2023 | J. Barbarito | 2.3 | Continued to prepare claim analysis reconciliation for first batch of claims for objection. |
| 5/24/2023 | M. Shankweiler | 2.2 | Reviewed latest claims register information provided by Kroll to confirm accuracy of claims identified for objection. |
| 5/24/2023 | B. Witherell | 2.1 | Continued to analyze claims support detail for initial claim objections. |
| 5/24/2023 | J. Barbarito | 2.1 | Prepared claims exhibits for objection. |
| 5/24/2023 | M. Shankweiler | 1.6 | Reviewed detail of claims identified by BlockFi for omnibus objection to confirm correct bases for objection. |
| 5/24/2023 | A. Probst | 1.4 | Participated in call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection exhibit. |
| 5/24/2023 | B. Witherell | 1.4 | Participated in call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection exhibit. |
| 5/24/2023 | B. Witherell | 1.3 | Reviewed claims support detail for initial claim objections. |
| 5/24/2023 | A. Probst | 1.3 | Revised claims objection exhibit proof of concept. |
| 5/24/2023 | M. Shankweiler | 0.8 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection exhibit. |
| 5/24/2023 | J. Barbarito | 0.7 | Prepared summary schedule of proposed updates to claims exhibits for objections. |
| 5/24/2023 | L. Gudaitus | 0.3 | Continued to prepare summary analysis of claims with priority or secured claim assertions. |
| 5/25/2023 | J. Barbarito | 2.9 | Continued to prepare reconciliation process for reviewing claims exhibits for objection. |
| 5/25/2023 | J. Barbarito | 2.9 | Prepared reconciliation process for reviewing exhibits for objection. |
| 5/25/2023 | M. Shankweiler | 2.7 | Developed programmatic review process to review claims identified for omnibus objection. |
| 5/25/2023 | M. Shankweiler | 2.4 | Continued to reconcile claims identified for objection to confirm accuracy of information included in exhibit. |

| Date | Professional | Hours | Description |
|---------------------------------------|----------------|-------|--|
| 11. Claim Analysis/ Accounting | | | |
| 5/25/2023 | J. Barbarito | 2.3 | Continued to prepare reconciliation process for reviewing claims exhibits for objection. |
| 5/25/2023 | L. Gudaitus | 1.8 | Analyzed initial batch of 20 claims for objection. |
| 5/25/2023 | B. Witherell | 1.8 | Reviewed claims identified for omnibus objection. |
| 5/25/2023 | M. Shankweiler | 1.4 | Participated in call with BlockFi (M. Henry) and H&B (J. Chavez) related to claims objection process. |
| 5/25/2023 | B. Witherell | 1.1 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez) related to claims objection process. |
| 5/25/2023 | L. Gudaitus | 0.8 | Analyzed supplement providing listing of 20 claims with additional fields from Kroll in advance of claims objection. |
| 5/25/2023 | B. Witherell | 0.6 | Reviewed claims objection declaration. |
| 5/25/2023 | B. Witherell | 0.4 | Edited draft of external claim objection communications to creditors. |
| 5/26/2023 | M. Shankweiler | 2.2 | Reviewed claims objection detail in preparation of exhibits for omni objections. |
| 5/26/2023 | M. Shankweiler | 1.7 | Reviewed latest database upload of claims into database. |
| 5/26/2023 | M. Shankweiler | 1.3 | Prepared comments on motion related to omnibus claims objection. |
| 5/26/2023 | B. Witherell | 0.7 | Participated in call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection. |
| 5/26/2023 | M. Shankweiler | 0.7 | Participated in call with the BlockFi (M. Henry) and H&B (J. Chavez) re: claims objection process. |
| 5/26/2023 | M. Shankweiler | 0.7 | Reviewed certification of M. Renzi related to omnibus objection for conformity with omnibus objection. |
| 5/26/2023 | M. Shankweiler | 0.5 | Participated in call with Kroll (J. Berman) regarding claims objection process. |
| 5/26/2023 | A. Probst | 0.5 | Participated in partial call with BlockFi (M. Henry) and H&B (J. Chavez) to discuss claims objection. |
| 5/30/2023 | J. Barbarito | 2.9 | Continued to create claims reconciliation template for BRG review. |
| 5/30/2023 | J. Barbarito | 2.9 | Created template to analyze claims for BRG review. |
| 5/30/2023 | J. Barbarito | 2.4 | Reviewed SQL query of total claims per Kroll claims register for accuracy. |

| Date | Professional | Hours | Description |
|--|----------------|--------------|--|
| 11. Claim Analysis/ Accounting | | | |
| 5/30/2023 | M. Shankweiler | 1.1 | Reviewed claims filed post-bar date to determine if objections can be filed. |
| 5/30/2023 | M. Shankweiler | 1.1 | Reviewed claims register upload and reconciliation to database to be used as collaborative tool for claims review. |
| 5/30/2023 | L. Gudaitus | 1.0 | Incorporated claims register detail from Kroll into database. |
| 5/31/2023 | J. Barbarito | 2.9 | Prepared claims reconciliation template for BRG analysis of claims. |
| 5/31/2023 | J. Barbarito | 2.7 | Continued to review claims reconciliation template for BRG analysis. |
| 5/31/2023 | M. Shankweiler | 2.4 | Reviewed claims information in preparation for meeting with Proskauer re: deposition testimony. |
| 5/31/2023 | L. Gudaitus | 0.8 | Created updated summaries of asserted priority claims. |
| 5/31/2023 | L. Gudaitus | 0.5 | Reconciled U.S. retail loan holder claims for claims objection. |
| 5/31/2023 | B. Witherell | 0.4 | Corresponded with M. Henry (BlockFi) on credit card reward claims. |
| Task Code Total Hours | | 144.0 | |
| 12. Statements and Schedules | | | |
| 5/9/2023 | M. Shankweiler | 1.3 | Reviewed analysis of amended Schedule F to assess impact on Disclosure Statement. |
| 5/9/2023 | M. Shankweiler | 1.2 | Reviewed detail supporting amended Schedule F and Schedule G for filing. |
| 5/10/2023 | M. Shankweiler | 0.7 | Reviewed final form of amended schedules prepared by Kroll. |
| 5/10/2023 | M. Shankweiler | 0.3 | Held call with Kroll (C. Porter) re: amended schedules for filing. |
| 5/10/2023 | M. Shankweiler | 0.2 | Held call with Cole Schotz (F. Yudkin) re: amended schedules to be filed. |
| Task Code Total Hours | | 3.7 | |
| 18. Operating and Other Reports | | | |
| 5/11/2023 | J. Barbarito | 2.9 | Continued to prepare April MOR templates. |
| 5/11/2023 | J. Barbarito | 2.9 | Prepared April MOR templates. |
| 5/11/2023 | J. Barbarito | 2.1 | Continued to update April MOR supporting schedule templates. |
| 5/12/2023 | J. Barbarito | 2.9 | Reviewed April general ledger for MOR reporting purposes. |

Date

Professional

Hours

Description

18. Operating and Other Reports

| | | | |
|-----------|----------------|-----|---|
| 5/12/2023 | J. Barbarito | 2.1 | Prepared schedule of preliminary questions for the Company, regarding April MOR templates. |
| 5/12/2023 | M. Shankweiler | 0.5 | Reviewed schedules prepared by staff summarizing payments during April to be incorporated into monthly MORs. |
| 5/15/2023 | J. Barbarito | 2.9 | Continued to prepare cash receipts and disbursements supporting schedule for April 2023 MORs. |
| 5/15/2023 | J. Barbarito | 2.9 | Prepared cash receipts and disbursements supporting schedule for April 2023 MORs. |
| 5/15/2023 | J. Barbarito | 2.5 | Reviewed global notes for all Debtor entities regarding April 2023 MORs. |
| 5/15/2023 | M. Shankweiler | 0.3 | Participated in call with BlockFi (M. Henry, R. Loban) re: monthly operating report information for month of April. |
| 5/16/2023 | J. Barbarito | 2.9 | Continued to populate April 2023 MOR templates for all Debtor entities. |
| 5/16/2023 | J. Barbarito | 2.9 | Populated April 2023 MOR templates for all Debtor entities. |
| 5/16/2023 | J. Rogala | 2.9 | Reviewed April-close MOR data for consistency/completeness. |
| 5/16/2023 | M. Shankweiler | 2.9 | Reviewed supporting information underlying draft MOR information for month of April. |
| 5/16/2023 | J. Rogala | 2.6 | Reconciled April MOR data with April financial statements to validate numbers. |
| 5/16/2023 | J. Barbarito | 2.3 | Prepared month-over-month analytics on March 2023 versus April 2023 general ledger for MOR reporting purposes. |
| 5/17/2023 | J. Rogala | 2.9 | Populated April MOR supporting balance sheets & income statements. |
| 5/17/2023 | J. Rogala | 2.9 | Populated April MOR templates with Company provided data. |
| 5/17/2023 | J. Barbarito | 2.9 | Prepared professional fee schedule for April 2023 MOR. |
| 5/17/2023 | M. Shankweiler | 2.7 | Reviewed data prepared by staff supporting April MOR supporting schedules. |
| 5/17/2023 | J. Barbarito | 2.1 | Reviewed April 2023 MOR templates for completeness for all Debtor entities. |
| 5/17/2023 | J. Barbarito | 1.8 | Updated professional fee supporting schedule per communication with BlockFi regarding April 2023 MOR. |

| Date | Professional | Hours | Description |
|--|----------------|-------|--|
| 18. Operating and Other Reports | | | |
| 5/17/2023 | J. Rogala | 1.7 | Continued to populate April MOR templates with Company provided data. |
| 5/17/2023 | J. Barbarito | 1.5 | Reviewed updated professional fees schedule for April 2023 MOR. |
| 5/18/2023 | J. Barbarito | 2.9 | Prepared capital asset sales supporting schedule for April 2023 MORs. |
| 5/18/2023 | J. Rogala | 2.9 | Reviewed April MOR templates & supporting schedules for consistency/completeness. |
| 5/18/2023 | M. Shankweiler | 2.9 | Reviewed consolidating schedules of financial information for month of April prepared in support of draft MOR forms and notes. |
| 5/18/2023 | J. Rogala | 2.8 | Continued to review April MOR templates and supporting schedules for consistency/completeness. |
| 5/18/2023 | J. Rogala | 2.7 | Populated April MOR supporting schedules using newly provided data. |
| 5/18/2023 | J. Barbarito | 2.7 | Reviewed April 2023 MOR templates for all Debtor entities. |
| 5/18/2023 | J. Barbarito | 2.3 | Populated April 2023 MOR templates for all Debtor entities, based on updated professional fees schedule from the Company. |
| 5/18/2023 | J. Rogala | 2.3 | Reviewed updated April MOR data from Company. |
| 5/18/2023 | J. Barbarito | 1.2 | Continued to prepare capital asset sales supporting schedule for April 2023 MORs. |
| 5/19/2023 | J. Barbarito | 2.9 | Incorporated internal comments on April 2023 MOR templates. |
| 5/19/2023 | J. Rogala | 2.9 | Prepared April MOR packages to send to external legal team. |
| 5/19/2023 | M. Shankweiler | 2.9 | Reviewed draft MORs and supporting schedules for month of April. |
| 5/19/2023 | M. Shankweiler | 2.8 | Continued to review draft MORs and supporting schedule for month of April. |
| 5/19/2023 | J. Rogala | 2.7 | Reviewed April MOR packages prior to submission for external review. |
| 5/19/2023 | J. Barbarito | 2.6 | Prepared final April 2023 MOR packages for review. |
| 5/19/2023 | J. Barbarito | 2.5 | Continued to incorporate internal comments on final April 2023 MOR templates. |
| 5/19/2023 | J. Rogala | 1.8 | Continued to review April MOR packages prior to submission for external review. |
| 5/19/2023 | B. Witherell | 1.4 | Reviewed April monthly operating report financial detail. |

| Date | Professional | Hours | Description |
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18. Operating and Other Reports

| | | | |
|-----------|----------------|-----|--|
| 5/22/2023 | J. Barbarito | 2.9 | Prepared final April 2023 MOR packages. |
| 5/22/2023 | J. Rogala | 2.9 | Revised MOR supporting schedules to incorporate external comments. |
| 5/22/2023 | J. Rogala | 2.8 | Reviewed April MOR supporting schedules to prepare for filing. |
| 5/22/2023 | J. Barbarito | 2.7 | Continued to prepare final April 2023 MOR packages. |
| 5/22/2023 | M. Shankweiler | 2.1 | Reviewed final April MOR forms for filing. |
| 5/22/2023 | B. Witherell | 1.3 | Reviewed April MOR for filing. |
| 5/31/2023 | J. Barbarito | 1.5 | Prepared schedule of liabilities from petition date to 2/28. |
| 5/31/2023 | J. Racy | 1.5 | Reconciled 2/28 balance sheet with MORs. |

Task Code Total Hours**119.9****19. Cash Flow/Cash Management/ Liquidity**

| | | | |
|----------|-----------|-----|--|
| 5/1/2023 | S. Mack | 2.7 | Analyzed new bank statements provided by Company for week ending 4/29. |
| 5/1/2023 | S. Mack | 2.6 | Updated Bank account status for funds transfer. |
| 5/1/2023 | S. Mack | 1.1 | Prepared presentation for UCC finance package for week ending 4/29. |
| 5/1/2023 | M. Canale | 0.6 | Participated in call with K&E (C. Okike), BlockFi (A. Cheela) and a certain banking partner to discuss funds held at the bank. |
| 5/1/2023 | M. Canale | 0.5 | Reviewed status of certain BlockFi bank accounts. |
| 5/1/2023 | A. Lee | 0.4 | Reviewed 13-week cash flow forecast support through week ended 4/29. |
| 5/2/2023 | A. Lee | 0.6 | Reviewed 13-week cash flow forecast support through week ended 4/29. |
| 5/3/2023 | S. Mack | 2.1 | Updated cash variances in the UCC weekly cash presentation for week ending 4/29. |
| 5/3/2023 | A. Lee | 1.4 | Updated 13-week cash flow model for week ended 5/6 with latest monthly OpEx forecast. |
| 5/3/2023 | A. Lee | 0.9 | Reviewed 13-week cash flow forecast support through week ended 4/29. |
| 5/3/2023 | A. Lee | 0.8 | Reviewed 13-week cash flow variance reporting data through week ended 4/29. |

| Date | Professional | Hours | Description |
|---|--------------|-------|--|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/3/2023 | E. Hengel | 0.4 | Prepared comments on cash package for the week ending 4/29. |
| 5/4/2023 | A. Lee | 2.5 | Updated 13-week cash flow model for week ended 5/6 professional fees schedule with latest filed monthly fee applications. |
| 5/4/2023 | A. Lee | 2.5 | Updated 13-week cash flow model for week ended 5/6 with latest monthly OpEx forecast. |
| 5/4/2023 | A. Lee | 1.6 | Updated 13-week cash flow model for week ended 5/6 professional fees schedule with latest updated assumptions from advisors. |
| 5/4/2023 | A. Lee | 1.4 | Reviewed 13-week cash flow forecast support through week ended 4/29. |
| 5/4/2023 | A. Lee | 1.1 | Reviewed 13-week cash flow variance reporting data through week ended 4/29. |
| 5/4/2023 | A. Lee | 0.9 | Updated 13-week cash flow model for week ended 5/6 with latest monthly loan receipts forecast. |
| 5/4/2023 | A. Lee | 0.9 | Updated weekly UCC finance reporting package through week ended 4/29. |
| 5/4/2023 | M. Canale | 0.6 | Responded to M3 (D. O'Connell) regarding questions on bank account collateral status. |
| 5/4/2023 | A. Lee | 0.6 | Reviewed weekly UCC finance reporting package through week ended 4/29. |
| 5/5/2023 | S. Mack | 2.2 | Edited the UCC finance presentation for weekly data ending 4/29. |
| 5/5/2023 | A. Lee | 0.9 | Updated 13-week cash flow model for week ended 5/6 with latest monthly OpEx forecast. |
| 5/5/2023 | A. Lee | 0.7 | Reviewed weekly UCC finance reporting package through week ended 4/29. |
| 5/5/2023 | A. Lee | 0.4 | Reviewed 13-week cash flow variance reporting data through week ended 4/29. |
| 5/5/2023 | A. Lee | 0.4 | Updated weekly UCC finance reporting package through week ended 4/29. |
| 5/5/2023 | A. Lee | 0.3 | Participated in weekly UCC finance update meeting with M3 (D. O'Connell). |
| 5/5/2023 | D. Zugay | 0.3 | Participated in weekly UCC finance update meeting with M3 (D. O'Connell). |
| 5/5/2023 | M. Canale | 0.3 | Participated in weekly UCC finance update meeting with M3 (D. O'Connell). |

| Date | Professional | Hours | Description |
|---|----------------|-------|--|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/6/2023 | B. Witherell | 0.4 | Participated in calls with K&E (C. Okike) to discuss expense allocations. |
| 5/8/2023 | S. Mack | 2.2 | Prepared presentation for UCC weekly cash update presentation for week ended 5/6. |
| 5/8/2023 | S. Mack | 2.1 | Reconciled bank statements to update weekly cash balance for week ending 5/6. |
| 5/8/2023 | A. Lee | 1.7 | Updated 13-week cash flow variance reporting model through week ended 5/6. |
| 5/8/2023 | A. Lee | 1.3 | Reviewed 13-week cash flow variance reporting data through week ended 5/6. |
| 5/8/2023 | A. Lee | 1.1 | Reviewed 13-week cash flow forecast support through week ended 5/6. |
| 5/9/2023 | A. Lee | 1.6 | Reviewed 13-week cash flow variance reporting data through week ended 5/6. |
| 5/9/2023 | A. Lee | 1.5 | Reviewed 13-week cash flow forecast support through week ended 5/6. |
| 5/9/2023 | A. Lee | 1.4 | Updated 13-week cash flow variance reporting model through week ended 5/6. |
| 5/10/2023 | S. Mack | 2.8 | Analyzed Modern treasury data for week 5/6 to develop cash variances. |
| 5/10/2023 | S. Mack | 2.6 | Prepared cash variances for the week ended 5/6 for the UCC finance presentation. |
| 5/10/2023 | S. Mack | 2.2 | Updated bank account tracker for new bank statements week ending 5/6. |
| 5/10/2023 | M. Shankweiler | 1.8 | Prepared comments on latest draft financial update for the week ended 5/6 for UCC. |
| 5/10/2023 | A. Lee | 1.6 | Updated weekly UCC finance reporting package through week ended 5/6. |
| 5/10/2023 | A. Lee | 0.7 | Reviewed weekly UCC finance reporting package through week ended 5/6. |
| 5/10/2023 | A. Lee | 0.4 | Reviewed 13-week cash flow variance reporting data through week ended 5/6. |
| 5/10/2023 | D. Zugay | 0.3 | Reviewed weekly UCC finance package for 5/12 call. |
| 5/11/2023 | A. Lee | 1.2 | Updated 13-week cash flow variance reporting model through week ended 5/6. |

| Date | Professional | Hours | Description |
|---|----------------|-------|--|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/11/2023 | A. Lee | 1.1 | Updated weekly UCC finance reporting package through week ended 5/6. |
| 5/11/2023 | B. Witherell | 0.7 | Reviewed cash flow variance files. |
| 5/11/2023 | B. Witherell | 0.6 | Reviewed expense allocation caused variances. |
| 5/11/2023 | A. Lee | 0.6 | Reviewed weekly UCC finance reporting package through week ended 5/6. |
| 5/11/2023 | A. Lee | 0.3 | Attended finance update meeting with M3 (B. Bostick, D. Connell). |
| 5/11/2023 | M. Shankweiler | 0.3 | Participated in call with M3 (B. Bostick, D. Connell) re: latest financial update for the Committee. |
| 5/11/2023 | D. Zugay | 0.3 | Reviewed cash flow update presentation for distribution to UCC. |
| 5/12/2023 | A. Lee | 1.3 | Updated 13-week cash flow variance reporting model through week ended 5/6. |
| 5/12/2023 | A. Lee | 1.2 | Reviewed 13-week cash flow forecast support through week ended 5/6. |
| 5/12/2023 | B. Witherell | 1.1 | Edited cash flow for variances from expense allocations. |
| 5/12/2023 | A. Lee | 0.7 | Updated weekly UCC finance reporting package through week ended 5/6. |
| 5/15/2023 | S. Mack | 2.6 | Prepared draft of weekly cash variances for the UCC finance presentation week ending 5/12. |
| 5/15/2023 | S. Mack | 2.5 | Analyzed treasury data for week 5/12 to start to build cash variances. |
| 5/15/2023 | A. Lee | 1.7 | Reviewed 13-week cash flow variance reporting data through week ended 5/13. |
| 5/15/2023 | A. Lee | 1.6 | Updated 13-week cash flow variance reporting model through week ended 5/13. |
| 5/15/2023 | A. Lee | 1.6 | Updated cash flow model with comments from BRG team. |
| 5/15/2023 | A. Lee | 1.3 | Reviewed 13-week cash flow forecast support through week ended 5/13. |
| 5/15/2023 | A. Lee | 0.7 | Updated weekly UCC finance reporting package through week ended 5/13. |
| 5/15/2023 | A. Lee | 0.5 | Reviewed weekly UCC finance reporting package through week ended 5/13. |

| Date | Professional | Hours | Description |
|---|----------------|-------|--|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/16/2023 | A. Probst | 2.7 | Reviewed cash flow forecast for wind down assumptions. |
| 5/16/2023 | A. Lee | 1.4 | Updated cash flow model with comments from BRG team. |
| 5/16/2023 | A. Lee | 1.3 | Reviewed 13-week cash flow variance reporting data through week ended 5/13. |
| 5/16/2023 | A. Lee | 1.0 | Updated 13-week cash flow variance reporting model through week ended 5/13. |
| 5/16/2023 | A. Probst | 0.9 | Continued to review cash flow forecast for wind down assumptions. |
| 5/16/2023 | B. Witherell | 0.8 | Analyzed expenses to allocate to entities. |
| 5/16/2023 | B. Witherell | 0.7 | Reviewed cash flow reporting for week of 5/13. |
| 5/16/2023 | A. Lee | 0.7 | Reviewed weekly UCC finance reporting package through week ended 5/13. |
| 5/16/2023 | A. Lee | 0.7 | Updated weekly UCC finance reporting package through week ended 5/13. |
| 5/16/2023 | A. Lee | 0.6 | Reviewed 13-week cash flow forecast support through week ended 5/13. |
| 5/17/2023 | A. Lee | 1.7 | Reviewed latest filed monthly fee applications to incorporate into 13-week cash flow forecast through week ended 5/13. |
| 5/17/2023 | B. Witherell | 1.4 | Reviewed cash flow projections for updated forecast. |
| 5/17/2023 | B. Witherell | 1.2 | Reviewed actual cash flows and balances. |
| 5/17/2023 | A. Lee | 1.1 | Reviewed 13-week cash flow variance reporting data through week ended 5/13. |
| 5/17/2023 | A. Lee | 1.1 | Reviewed weekly UCC finance reporting package for week ended 5/13. |
| 5/17/2023 | M. Canale | 0.8 | Researched strategic options to increase cash yield for Debtor funds. |
| 5/17/2023 | M. Shankweiler | 0.8 | Reviewed latest forecast assumptions and coin positions for report to UCC. |
| 5/17/2023 | A. Lee | 0.8 | Updated weekly UCC finance package for week ended 5/13 per comments from the BRG team. |
| 5/17/2023 | E. Hengel | 0.5 | Prepared comments on cash package for the week ending 5/13. |
| 5/17/2023 | D. Zugay | 0.4 | Reviewed weekly UCC finance package for 5/19 call. |

| Date | Professional | Hours | Description |
|---|--------------|-------|--|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/18/2023 | A. Lee | 1.4 | Reviewed latest filed monthly fee applications to incorporate into 13-week cash flow forecast through week ended 5/13. |
| 5/18/2023 | A. Lee | 0.7 | Developed forecast assumptions for revised cash flow model. |
| 5/18/2023 | M. Canale | 0.6 | Analyzed options for cash management changes to earn yield on cash balances. |
| 5/18/2023 | A. Probst | 0.5 | Participated in call with BlockFi (M. Edwards) re: cash management touch base. |
| 5/18/2023 | B. Witherell | 0.5 | Participated in call with BlockFi (M. Edwards) re: cash management touch base. |
| 5/18/2023 | A. Lee | 0.2 | Participated in a call with M3 (M. Manning, B. Bostwick, S. Herman) and BlockFi (M. Henry) re: weekly UCC finance update. |
| 5/18/2023 | D. Zugay | 0.2 | Participated in call with M3 (M. Manning, B. Bostwick, S. Herman) and BlockFi (M. Henry) re: weekly UCC finance update. |
| 5/18/2023 | A. Probst | 0.2 | Participated in call with M3 (M. Manning, B. Bostwick, S. Herman) and BlockFi (M. Henry) re: weekly UCC finance update. |
| 5/19/2023 | S. Kirschman | 1.7 | Reviewed updates to 13-week cash flow projections. |
| 5/19/2023 | A. Lee | 1.6 | Reviewed latest filed monthly fee applications to incorporate into 13-week cash flow forecast through week ended 5/13. |
| 5/19/2023 | S. Kirschman | 0.6 | Continued to review updates to 13-week cash flow projections. |
| 5/22/2023 | S. Mack | 2.8 | Analyzed Company cash data for week ending 5/20 to develop first draft of cash variances. |
| 5/22/2023 | S. Mack | 2.2 | Prepared draft of weekly finance presentation for UCC for week ending 5/20. |
| 5/22/2023 | A. Lee | 1.7 | Reviewed 13-week cash flow variance reporting data through week ended 5/20. |
| 5/22/2023 | A. Lee | 1.5 | Reviewed latest filed monthly fee applications to incorporate into 13-week cash flow forecast through week ended 5/20. |
| 5/22/2023 | A. Lee | 1.4 | Reviewed 13-week cash flow forecast support through week ended 5/20. |
| 5/22/2023 | A. Lee | 1.4 | Updated 13-week cash flow model through week ended 5/20 professional fees schedule with latest filed monthly fee applications. |
| 5/22/2023 | A. Lee | 0.9 | Updated weekly UCC finance reporting package through week ended 5/20. |

| Date | Professional | Hours | Description |
|---|--------------|-------|---|
| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/22/2023 | A. Lee | 0.8 | Continued to review the 13-week cash flow forecast support through week ended 5/20. |
| 5/23/2023 | A. Lee | 1.6 | Updated 13-week cash flow model professional fees schedule with latest filed monthly fee applications. |
| 5/23/2023 | A. Lee | 1.6 | Updated 13-week cash flow variance reporting model through week ended 5/20. |
| 5/23/2023 | A. Lee | 1.1 | Reviewed 13-week cash flow variance reporting data through week ended 5/20. |
| 5/23/2023 | A. Lee | 0.9 | Reviewed 13-week cash flow forecast support through week ended 5/20. |
| 5/23/2023 | B. Witherell | 0.8 | Reviewed cash flows for week ending 5/20. |
| 5/23/2023 | M. Canale | 0.8 | Reviewed status of investment strategy presentation for cash yield. |
| 5/23/2023 | A. Lee | 0.8 | Updated weekly UCC finance reporting package through week ended 5/20. |
| 5/23/2023 | A. Lee | 0.6 | Reviewed weekly UCC finance reporting package through week ended 5/20. |
| 5/24/2023 | A. Lee | 2.6 | Prepared 13-week cash flow model through week ended 5/20 for next monthly reforecast. |
| 5/24/2023 | S. Kirschman | 2.2 | Reviewed updates made to the 5/20 13-week cash flow model. |
| 5/24/2023 | A. Lee | 1.6 | Updated 13-week cash flow model through week ended 5/20 professional fees schedule with latest updated assumptions from advisors. |
| 5/24/2023 | M. Canale | 1.2 | Reviewed yield opportunities for BlockFi funds held in cash. |
| 5/24/2023 | A. Lee | 0.8 | Reviewed weekly UCC finance reporting package through week ended 5/20. |
| 5/24/2023 | A. Lee | 0.6 | Reviewed 13-week cash flow forecast support through week ended 5/20. |
| 5/24/2023 | A. Lee | 0.6 | Reviewed 13-week cash flow variance reporting data through week ended 5/20. |
| 5/24/2023 | B. Witherell | 0.4 | Reviewed account options for cash management. |
| 5/24/2023 | A. Lee | 0.4 | Updated weekly UCC finance reporting package through week ended 5/20. |

| Date | Professional | Hours | Description |
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| 19. Cash Flow/Cash Management/ Liquidity | | | |
| 5/24/2023 | D. Zugay | 0.3 | Reviewed weekly UCC finance package for 5/26 call. |
| 5/25/2023 | S. Mack | 2.8 | Prepared presentation for weekly UCC finance for data ending week 5/20. |
| 5/25/2023 | S. Kirschman | 2.7 | Updated coin outputs in 5/20 weekly UCC financials presentation. |
| 5/25/2023 | S. Kirschman | 2.2 | Updated coin outputs in 5/20 weekly UCC financials presentation. |
| 5/25/2023 | A. Lee | 1.8 | Prepared 13-week cash flow model through week ended 5/20 for next monthly reforecast. |
| 5/25/2023 | A. Lee | 1.2 | Reviewed latest filed monthly fee applications to incorporate into 13-week cash flow forecast through week ended 5/20. |
| 5/25/2023 | A. Lee | 1.2 | Updated 13-week cash flow model through week ended 5/20 professional fees schedule with latest updated assumptions from advisors. |
| 5/25/2023 | M. Canale | 1.1 | Corresponded with BlockFi (A. Cheela, M. Edwards) regarding investment in U.S. treasuries to generate yield on cash. |
| 5/25/2023 | M. Canale | 0.9 | Participated in call with bank partners regarding setting up brokerage account access for BlockFi team. |
| 5/25/2023 | A. Lee | 0.6 | Updated 13-week cash flow model through week ended 5/20 professional fees schedule with latest filed monthly fee applications. |
| 5/25/2023 | M. Canale | 0.4 | Corresponded with banking partners regarding brokerage account access for BlockFi team. |
| 5/26/2023 | A. Lee | 1.5 | Prepared 13-week cash flow model through week ended 5/20 for next monthly reforecast. |
| 5/26/2023 | M. Canale | 0.3 | Participated in meeting with M3 (D. O'Connell) to review weekly UCC finance update. |
| 5/26/2023 | A. Lee | 0.3 | Participated in meeting with M3 (D. O'Connell) to review weekly UCC finance update. |
| 5/26/2023 | D. Zugay | 0.2 | Reviewed weekly finance update materials for UCC. |
| 5/30/2023 | S. Mack | 2.7 | Created UCC weekly finance presentation for week ending 6/3. |
| 5/30/2023 | A. Lee | 2.6 | Prepared updated tracker of professional fee accruals for UCC advisors. |
| 5/30/2023 | A. Lee | 1.6 | Updated 13-week cash flow model for week ended 6/3 with latest monthly OpEx forecast. |

| Date | Professional | Hours | Description |
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19. Cash Flow/Cash Management/ Liquidity

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| 5/30/2023 | A. Lee | 1.3 | Reviewed 13-week cash flow variance reporting data through week ended 5/27. |
| 5/30/2023 | A. Lee | 1.2 | Reviewed 13-week cash flow forecast support through week ended 5/27. |
| 5/30/2023 | S. Mack | 1.1 | Edited the updated cash actual data to weekly UCC finance presentation week ending 6/3. |
| 5/30/2023 | A. Lee | 0.9 | Updated 13-week cash flow model for week ended 6/3 with latest monthly loan receipts forecast. |
| 5/30/2023 | M. Canale | 0.8 | Reviewed bank and cash management update through week ending 5/26/23. |
| 5/30/2023 | M. Canale | 0.6 | Reviewed status of treasury investment strategy to generate yield on BlockFi Inc and Lending cash. |
| 5/30/2023 | A. Lee | 0.6 | Reviewed weekly UCC finance reporting package through week ended 5/27. |
| 5/31/2023 | A. Probst | 2.9 | Reviewed post-petition BlockFi International payable analysis to provide comment. |
| 5/31/2023 | A. Lee | 2.3 | Updated 13-week cash flow forecast support through week ended 5/27. |
| 5/31/2023 | A. Lee | 1.4 | Reviewed 13-week cash flow forecast support through week ended 5/27. |
| 5/31/2023 | M. Canale | 1.3 | Held call with banking partner to open brokerage accounts for BlockFi Inc and Lending LLC. |
| 5/31/2023 | S. Kirschman | 1.3 | Reviewed updates made to the 13-week cash flow model as of 5/27. |
| 5/31/2023 | A. Probst | 1.2 | Reviewed 6/3 cash flow reforecast to provide comment. |
| 5/31/2023 | A. Lee | 1.1 | Prepared updated tracker of professional fee accruals for UCC advisors. |
| 5/31/2023 | A. Lee | 0.8 | Reviewed 13-week cash flow variance reporting data through week ended 5/27. |
| 5/31/2023 | B. Witherell | 0.8 | Reviewed schedule of professional fee accruals for cash flow. |
| 5/31/2023 | A. Lee | 0.6 | Reviewed weekly UCC finance reporting package through week ended 5/27. |
| 5/31/2023 | A. Probst | 0.5 | Participated in call with BlockFi (M. Edwards, K. Freiman) re: cash management strategy. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
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19. Cash Flow/Cash Management/ Liquidity

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|-----------|--------|-----|---|
| 5/31/2023 | A. Lee | 0.4 | Updated weekly UCC finance reporting package through week ended 5/27. |
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| 5/31/2023 | M. Canale | 0.3 | Corresponded with BlockFi (M. Edwards) regarding brokerage account setup. |
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| Task Code Total Hours | 185.2 |
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22. Preference/ Avoidance Actions

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| 5/1/2023 | J. Racy | 2.4 | Revised preferences scenario based on legal feedback. |
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| 5/2/2023 | B. Witherell | 2.9 | Developed preference scenario recovery analysis. |
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| 5/2/2023 | B. Witherell | 2.6 | Updated preference analysis to incorporate additional expense allocation assumptions. |
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| 5/2/2023 | N. Zeien | 2.0 | Conducted research on comparable preference recoveries. |
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| 5/2/2023 | D. Zugay | 1.2 | Prepared responses to follow-up questions from BlockFi (M. Henry, M. Chan) on preference modeling. |
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| 5/2/2023 | B. Witherell | 0.6 | Participated in call with K&E (C. Okike), H&B (R. Kanowitz) and BlockFi (M. Henry) to discuss preference payments. |
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| 5/2/2023 | D. Zugay | 0.6 | Participated in call with K&E (C. Okike), H&B (R. Kanowitz) and BlockFi (M. Henry) to discuss preference payments. |
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| 5/2/2023 | D. Zugay | 0.5 | Participated in call with BlockFi (M. Chan) to review model for preference analysis. |
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| 5/2/2023 | B. Witherell | 0.2 | Edited preference scenario recovery analysis. |
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| 5/3/2023 | D. Zugay | 2.3 | Created new roll-up of potential preference claims by week. |
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| 5/3/2023 | D. Zugay | 1.6 | Continued to develop new roll-up of potential preference claims by week. |
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| 5/3/2023 | D. Zugay | 1.0 | Responded to BlockFi (M. Chan, M. Henry) diligence questions on model methodology to calculate preferences. |
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| 5/3/2023 | J. Racy | 0.5 | Updated waterfall analysis with revised preferences recovery for preferences scenario. |
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| 5/4/2023 | B. Witherell | 2.9 | Analyzed preference recoveries under alternative scenarios. |
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| 5/4/2023 | D. Zugay | 2.2 | Reconciled preferences model to subtotal unique customer counts. |
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| 5/19/2023 | D. Zugay | 2.4 | Continued to document methodology in preferences analysis model detailing assumptions. |
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| Date | Professional | Hours | Description |
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| 22. Preference/ Avoidance Actions | | | |
| 5/19/2023 | D. Zugay | 2.2 | Prepared documentation on methodology in preferences analysis model detailing assumptions. |
| 5/30/2023 | J. Racy | 2.4 | Modeled changes in estimated preference recoveries for preference scenario. |
| Task Code Total Hours | | 30.5 | |
| 24. Liquidation Analysis | | | |
| 5/2/2023 | J. Racy | 0.4 | Created a new view in the waterfall model for alternative FTX recoveries. |
| 5/3/2023 | J. Racy | 2.5 | Updated liquidation analysis data package with new figures reflecting revised assumptions. |
| 5/4/2023 | B. Witherell | 2.9 | Incorporated edits into liquidation analysis based on outputs from best interest of creditors test. |
| 5/4/2023 | B. Witherell | 2.3 | Revised assumptions to liquidation analysis. |
| 5/6/2023 | B. Witherell | 2.3 | Reviewed updated liquidation analysis. |
| 5/9/2023 | B. Witherell | 2.8 | Updated draft recovery assumptions for liquidation analysis. |
| 5/10/2023 | A. Lee | 2.5 | Reviewed liquidation analysis model. |
| 5/10/2023 | B. Witherell | 2.3 | Updated recovery narratives in liquidation analysis. |
| 5/10/2023 | B. Witherell | 1.6 | Updated recovery estimate tables in liquidation analysis. |
| 5/11/2023 | B. Witherell | 2.4 | Incorporated edits into liquidation analysis for FTX and Alameda classes. |
| 5/11/2023 | A. Lee | 1.6 | Prepared summary schedule of wind down and administrative net cash flows in liquidation analysis. |
| 5/11/2023 | B. Witherell | 1.3 | Edited liquidation analysis to include comments from Counsel. |
| 5/11/2023 | B. Witherell | 0.8 | Prepared estimate of impacts of time delays on liquidation recoveries. |
| 5/12/2023 | B. Witherell | 2.1 | Updated liquidation analysis for creditor classes to align with Plan. |
| 5/12/2023 | B. Witherell | 1.7 | Edited liquidation analysis for comments from Counsel. |
| 5/12/2023 | A. Lee | 1.6 | Reviewed liquidation analysis model. |
| 5/15/2023 | B. Witherell | 1.8 | Created final package of support materials for liquidation analysis filing. |

| Date | Professional | Hours | Description |
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| 24. Liquidation Analysis | | | |
| 5/16/2023 | J. Rogala | 2.8 | Revised liquidation analysis to update tables/charts. |
| 5/16/2023 | J. Rogala | 2.3 | Continued to revise liquidation analysis to update tables/charts. |
| Task Code Total Hours | | 38.0 | |
| 25. Litigation | | | |
| 5/8/2023 | D. Zugay | 2.1 | Attended Court hearing to discuss wallet motion. |
| 5/8/2023 | B. Witherell | 2.1 | Attended Court hearing to discuss wallet motion. |
| 5/11/2023 | B. Witherell | 0.3 | Attended Court hearing on wallet motion verdict. |
| 5/11/2023 | M. Shankweiler | 0.3 | Attended Court hearing on wallet motion verdict. |
| 5/22/2023 | S. Mack | 2.8 | Prepared outline for the first draft of the mediation presentation in advance of 6/5 mediation. |
| 5/22/2023 | B. Witherell | 0.6 | Participated in call with K&E (C. Okike) to discuss mediation preparation. |
| 5/23/2023 | A. Probst | 2.9 | Created 6/5 Plan of Reorganization mediation overview presentation in advance of 6/5 mediation. |
| 5/23/2023 | S. Mack | 2.7 | Continued to prepare draft of executive summary section in mediation presentation in advance of 6/5 mediation. |
| 5/23/2023 | S. Mack | 2.7 | Prepared draft of recovery section in mediation presentation in advance of 6/5 mediation. |
| 5/23/2023 | A. Probst | 1.3 | Continued to create 6/5 Plan of Reorganization mediation overview presentation in advance of 6/5 mediation. |
| 5/23/2023 | S. Mack | 0.7 | Prepared draft of executive summary section in mediation presentation in advance of 6/5 mediation. |
| 5/23/2023 | B. Witherell | 0.6 | Participated in call with Moelis (B. Tichenor) to discuss mediation presentation. |
| 5/23/2023 | B. Witherell | 0.4 | Participated in call with K&E (F. Petrie) to discuss mediation presentation. |
| 5/24/2023 | M. Shankweiler | 2.9 | Developed presentation of Plan of Reorganization content for mediation process in advance of 6/5 mediation. |
| 5/24/2023 | J. Rogala | 2.9 | Drafted distribution process slide for mediation overview presentation in advance of 6/5 mediation. |

| Date | Professional | Hours | Description |
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| 25. Litigation | | | |
| 5/24/2023 | J. Rogala | 2.9 | Revised mediation overview presentation to incorporate internal comments in advance of 6/5 mediation. |
| 5/24/2023 | J. Rogala | 2.8 | Continued to draft slides for mediation overview presentation in advance of 6/5 mediation. |
| 5/24/2023 | S. Mack | 2.8 | Continued to edit mediation presentation based on comments from internal BRG team in advance of 6/5 mediation. |
| 5/24/2023 | J. Rogala | 2.8 | Drafted slides for mediation overview presentation in advance of 6/5 mediation. |
| 5/24/2023 | A. Probst | 2.8 | Edited information on preferences in 6/5 Plan of Reorganization mediation overview presentation. |
| 5/24/2023 | S. Mack | 2.8 | Edited the mediation presentation based on comments from K&E regarding the executive summary section in advance of 6/5 mediation. |
| 5/24/2023 | A. Probst | 2.7 | Continued to revise 6/5 Plan of Reorganization mediation overview presentation for comments from counsel. |
| 5/24/2023 | B. Witherell | 2.7 | Developed materials on preference analysis for 6/5 mediation presentation. |
| 5/24/2023 | S. Mack | 2.7 | Edited the executive summary of mediation presentation based on comments from internal BRG team in advance of 6/5 mediation. |
| 5/24/2023 | S. Mack | 2.6 | Edited the mediation presentation based on comments from K&E in advance of 6/5 mediation. |
| 5/24/2023 | S. Mack | 2.6 | Prepared preferences section of the mediation presentation to include sensitivity analysis detail. |
| 5/24/2023 | S. Mack | 2.4 | Continued to prepare preferences section of the mediation presentation to include sensitivity analysis detail in advance of 6/5 mediation. |
| 5/24/2023 | A. Probst | 2.4 | Continued to revise 6/5 Plan of Reorganization mediation overview presentation for external comments in advance of 6/5 mediation. |
| 5/24/2023 | A. Probst | 2.4 | Revised preference section of mediation overview presentation for external comments received in advance of 6/5 mediation. |
| 5/24/2023 | S. Mack | 1.1 | Updated appendix slides for update charts in mediation presentation in advance of 6/5 mediation. |
| 5/24/2023 | B. Witherell | 1.0 | Participated in call with K&E (C. Okike, F. Petrie), Moelis (B. Tichenor, C. Morris) re: Plan of Reorganization mediation overview presentation. |
| 5/24/2023 | A. Probst | 1.0 | Participated in call with K&E (C. Okike, F. Petrie), Moelis (B. Tichenor, C. Morris) re: Plan of Reorganization mediation overview presentation. |

| Date | Professional | Hours | Description |
|-----------------------|----------------|-------|--|
| 25. Litigation | | | |
| 5/24/2023 | M. Shankweiler | 0.7 | Reviewed mediation overview presentation for mediation scheduled 6/5. |
| 5/24/2023 | J. Barbarito | 0.5 | Reviewed mediation presentation for internal consistency in advance of 6/5 mediation. |
| 5/25/2023 | A. Probst | 2.9 | Edited 6/5 Plan of Reorganization mediation overview presentation. |
| 5/25/2023 | J. Rogala | 2.9 | Revised mediation overview presentation to incorporate internal comments. |
| 5/25/2023 | A. Probst | 2.8 | Continued to revise 6/5 Plan of Reorganization mediation overview presentation. |
| 5/25/2023 | J. Rogala | 2.8 | Drafted asset monetization slide for mediation overview presentation. |
| 5/25/2023 | B. Witherell | 2.8 | Edited presentation for mediation on 6/5. |
| 5/25/2023 | J. Rogala | 2.7 | Continued to revise mediation overview presentation to incorporate internal comments. |
| 5/25/2023 | S. Mack | 2.7 | Edited the data within preference section of mediation presentation in advance of 6/5 mediation. |
| 5/25/2023 | J. Rogala | 2.5 | Drafted claims overview slide for mediation overview presentation. |
| 5/25/2023 | B. Witherell | 2.4 | Continued to edit presentation for mediation. |
| 5/25/2023 | S. Mack | 2.4 | Prepared endnotes section of the mediation presentation in advance of 6/5 mediation. |
| 5/25/2023 | J. Racy | 2.1 | Incorporated comments into June mediation presentation. |
| 5/25/2023 | J. Racy | 1.8 | Updated June mediation presentation with preference recovery bridge. |
| 5/25/2023 | S. Mack | 1.7 | Continued to prepare endnotes section of the mediation presentation in advance of 6/5 mediation. |
| 5/25/2023 | J. Racy | 1.4 | Updated June mediation presentation with general unsecured creditor recovery bridge. |
| 5/25/2023 | J. Racy | 1.1 | Revised waterfall model to include additional claim detail for June mediation presentation. |
| 5/25/2023 | A. Probst | 0.9 | Revised 6/5 mediation overview presentation with additional preference analysis support. |
| 5/26/2023 | J. Barbarito | 2.9 | Prepared slides for mediation presentation. |

| Date | Professional | Hours | Description |
|-----------------------|--------------|-------|--|
| 25. Litigation | | | |
| 5/26/2023 | A. Probst | 2.9 | Revised 6/5 Plan of Reorganization mediation overview presentation to incorporate comments from K&E. |
| 5/26/2023 | J. Rogala | 2.9 | Revised mediation overview presentation to incorporate internal comments. |
| 5/26/2023 | S. Mack | 2.8 | Continued to edit mediation presentation based on second round of comments from K&E. |
| 5/26/2023 | J. Rogala | 2.8 | Created graphs for mediation overview presentation. |
| 5/26/2023 | A. Probst | 2.8 | Edited 6/5 Plan of Reorganization mediation overview presentation. |
| 5/26/2023 | B. Witherell | 2.8 | Edited mediation presentation on key components of Plan. |
| 5/26/2023 | S. Mack | 2.8 | Edited the mediation presentation based on second round of comments from K&E. |
| 5/26/2023 | J. Racy | 2.8 | Incorporated internal comments into June mediation presentation. |
| 5/26/2023 | J. Racy | 2.7 | Updated June mediation presentation with revised inputs from waterfall model. |
| 5/26/2023 | J. Rogala | 2.6 | Continued to revise mediation overview presentation. |
| 5/26/2023 | B. Witherell | 2.6 | Edited recovery section of presentation for mediation. |
| 5/26/2023 | S. Mack | 2.6 | Updated endnotes section of mediation presentation to match new slides throughout presentation. |
| 5/26/2023 | J. Rogala | 2.5 | Drafted endnotes for mediation overview presentation. |
| 5/26/2023 | J. Barbarito | 2.5 | Prepared distribution process overview slide for mediation presentation. |
| 5/26/2023 | B. Witherell | 2.1 | Edited preference section of presentation for mediation. |
| 5/26/2023 | J. Barbarito | 2.1 | Prepared preference assumptions slide for mediation presentation. |
| 5/26/2023 | S. Mack | 1.8 | Continued to update endnotes section of mediation presentation to match new slides throughout presentation. |
| 5/26/2023 | A. Probst | 1.1 | Participated in call with K&E (C. Okike, F. Petrie, M. Rainey), Moelis (J. Dermont, B. Tichenor, C. Morris) re: Plan of Reorganization mediation presentation. |
| 5/26/2023 | B. Witherell | 0.7 | Participated in partial call with K&E (C. Okike, F. Petrie, M. Rainey), Moelis (J. Dermont, B. Tichenor, C. Morris) re: Plan of Reorganization mediation presentation. |

| Date | Professional | Hours | Description |
|------------------------------|----------------|--------------|--|
| 25. Litigation | | | |
| 5/26/2023 | J. Barbarito | 0.5 | Reviewed mediation presentation for internal consistency. |
| 5/27/2023 | S. Mack | 2.7 | Edited the mediation presentation based on new comments from internal BRG team. |
| 5/27/2023 | B. Witherell | 1.1 | Edited claims section of mediation presentation. |
| 5/28/2023 | J. Rogala | 2.8 | Revised mediation overview presentation to incorporate Counsel's comments. |
| 5/28/2023 | B. Witherell | 0.6 | Updated mediation materials to incorporate edits from Counsel. |
| 5/29/2023 | A. Probst | 1.4 | Reviewed revised 6/5 Plan of Reorganization mediation overview presentation. |
| 5/29/2023 | B. Witherell | 0.7 | Edited recovery bridge in mediation presentation. |
| 5/30/2023 | M. Shankweiler | 2.9 | Continued to review presentation prepared for mediation process. |
| 5/30/2023 | M. Shankweiler | 2.9 | Reviewed presentation prepared for mediation process. |
| 5/30/2023 | B. Witherell | 2.8 | Edited mediation presentation materials for 6/5 mediation. |
| 5/30/2023 | A. Probst | 1.7 | Updated recovery bridge in 6/5 Plan of Reorganization mediation overview presentation. |
| 5/30/2023 | B. Witherell | 1.6 | Reviewed changes in coin movements for mediation bridge. |
| 5/30/2023 | B. Witherell | 1.4 | Developed framework components for the mediation presentation. |
| 5/30/2023 | B. Witherell | 0.6 | Corresponded with F. Petrie (K&E) on mediation presentation. |
| 5/30/2023 | B. Witherell | 0.4 | Reviewed draft mediation statement. |
| 5/31/2023 | B. Witherell | 2.3 | Edited mediation presentation in advance of 6/5 meditation meetings. |
| 5/31/2023 | B. Witherell | 2.1 | Edited materials for 6/5 mediation meetings. |
| 5/31/2023 | A. Probst | 0.8 | Incorporated comments from R. Kanowitz (H&B) into mediation overview presentation. |
| 5/31/2023 | B. Witherell | 0.6 | Incorporated comments from Company into mediation presentation. |
| 5/31/2023 | B. Witherell | 0.6 | Incorporated comments from Counsel into mediation presentation. |
| Task Code Total Hours | | 182.2 | |

26. Tax Issues

| Date | Professional | Hours | Description |
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26. Tax Issues

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| 5/8/2023 | B. Witherell | 0.7 | Participated in call with K&E (M. Rainey, A. Sexton to discuss tax impacts of intercompany transactions. |
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Task Code Total Hours**0.7****27. Plan of Reorganization/ Disclosure Statement**

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| 5/1/2023 | A. Probst | 2.9 | Continued to review Plan of Reorganization package in order to provide comment in advance of 5/12 filing. |
| 5/1/2023 | A. Probst | 2.9 | Revised Plan of Reorganization package for revised preferences scenario assumptions in advance of 5/12 filing. |
| 5/1/2023 | J. Rogala | 2.9 | Revised Plan of Reorganization package to incorporate internal and other professionals' comments. |
| 5/1/2023 | J. Rogala | 2.8 | Continued to revise Plan of Reorganization package to incorporate internal and other professionals' comments in advance of 5/12 filing. |
| 5/1/2023 | A. Probst | 2.8 | Reviewed asset recovery section of Plan of Reorganization package in order to provide comment in advance of 5/12 filing. |
| 5/1/2023 | J. Rogala | 2.7 | Drafted charts/tables for Plan of Reorganization package in advance of 5/12 filing. |
| 5/1/2023 | A. Probst | 2.7 | Edited waterfall section of Plan of Reorganization package for revised preferences scenario assumptions in advance of 5/12 filing. |
| 5/1/2023 | J. Barbarito | 2.7 | Prepared updated schedule of claims for Plan of Reorganization package in advance of 5/12 filing. |
| 5/1/2023 | A. Probst | 2.6 | Analyzed recovery percentages in Plan of Reorganization package in advance of 5/12 filing. |
| 5/1/2023 | D. Zugay | 2.6 | Reviewed footnotes in the Plan of Reorganization in advance of 5/12 filing. |
| 5/1/2023 | A. Lee | 2.5 | Continued to update Plan or Reorganization package per comments from BRG team. |
| 5/1/2023 | D. Zugay | 2.5 | Continued to validate numbers in draft Plan of Reorganization against the best interest of creditors data pack. |
| 5/1/2023 | A. Lee | 2.5 | Updated coin rebalancing analysis to reflect latest Plan of Reorganization assumptions in advance of 5/12 filing. |
| 5/1/2023 | A. Lee | 2.5 | Updated Plan or Reorganization package per comments from BRG team. |
| 5/1/2023 | J. Rogala | 2.4 | Continued to draft charts/tables for Plan of Reorganization package in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
|---|--------------|-------|--|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/1/2023 | J. Barbarito | 2.4 | Incorporated internal comments into Plan of Reorganization package in advance of 5/12 filing. |
| 5/1/2023 | D. Zugay | 2.3 | Continued to reconcile updated numbers in draft Plan of Reorganization with the best interest of creditors data pack. |
| 5/1/2023 | S. Mack | 2.3 | Edited Plan of Reorganization package based on internal BRG comments in advance of 5/12 filing. |
| 5/1/2023 | J. Barbarito | 2.3 | Prepared preference claims analysis exhibit for Plan of Reorganization package in advance of 5/12 filing. |
| 5/1/2023 | B. Witherell | 2.2 | Incorporated edits from Counsel into Plan of Reorganization model. |
| 5/1/2023 | S. Mack | 2.1 | Continued to edit Plan of Reorganization package based on internal BRG comments in advance of 5/12 filing. |
| 5/1/2023 | D. Zugay | 2.0 | Reconciled updated numbers in draft Plan of Reorganization with the best interest of creditors data pack. |
| 5/1/2023 | J. Barbarito | 1.7 | Updated post-petition allocation of expenses for Plan of Reorganization package in advance of 5/12 filing. |
| 5/1/2023 | A. Lee | 1.6 | Updated wind down budget forecast output for the Plan of Reorganization per comments from BRG team. |
| 5/1/2023 | D. Zugay | 1.2 | Continued to review footnotes in the Plan of Reorganization in advance of 5/12 filing. |
| 5/1/2023 | B. Witherell | 1.1 | Participated in call with K&E (C. Okike), H&B (R. Kanowitz), Moelis (M. Mestayer, M. DiYanni) re: Plan of Reorganization model preferences scenario assumptions. |
| 5/1/2023 | A. Probst | 1.1 | Participated in call with K&E (C. Okike), H&B (R. Kanowitz), Moelis (M. Mestayer, M. DiYanni) re: Plan of Reorganization model preferences scenario assumptions. |
| 5/2/2023 | B. Witherell | 2.9 | Audited Plan of Reorganization recovery analysis. |
| 5/2/2023 | J. Rogala | 2.9 | Created charts/tables for Plan of Reorganization package in advance of 5/12 filing. |
| 5/2/2023 | J. Rogala | 2.9 | Reviewed Plan of Reorganization package for internal consistency/completeness in advance of 5/12 filing. |
| 5/2/2023 | J. Rogala | 2.9 | Revised Plan of Reorganization package to incorporate external comments in advance of 5/12 filing. |
| 5/2/2023 | S. Kirschman | 2.9 | Updated the Plan of Reorganization package with comments in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
|---|--------------|-------|--|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/2/2023 | J. Rogala | 2.8 | Continued to create charts/tables for Plan of Reorganization package in advance of 5/12 filing. |
| 5/2/2023 | S. Mack | 2.8 | Continued to update the notes section of Plan of Reorganization package in advance of 5/12 filing. |
| 5/2/2023 | J. Barbarito | 2.8 | Prepared exhibit on pursuit of preference payments for Plan of Reorganization package in advance of 5/12 filing. |
| 5/2/2023 | S. Mack | 2.8 | Updated notes section of Plan of Reorganization package in advance of 5/12 filing. |
| 5/2/2023 | S. Mack | 2.7 | Analyzed intercompany allocation data for Plan of Reorganization waterfall. |
| 5/2/2023 | J. Rogala | 2.7 | Continued to revise Plan of Reorganization package to incorporate external comments in advance of 5/12 filing. |
| 5/2/2023 | S. Kirschman | 2.7 | Continued to update the Plan of Reorganization package with comments in advance of 5/12 filing. |
| 5/2/2023 | J. Racy | 2.7 | Updated Plan of Reorganization data package with revised figures reflecting new assumptions. |
| 5/2/2023 | A. Lee | 2.5 | Continued to update Plan or Reorganization package per comments from BRG team. |
| 5/2/2023 | A. Lee | 2.5 | Incorporated comments from BRG team into Plan or Reorganization package. |
| 5/2/2023 | A. Lee | 2.5 | Reviewed coin rebalancing analysis to reflect latest Plan of Reorganization assumptions in advance of 5/12 filing. |
| 5/2/2023 | S. Mack | 2.5 | Updated recovery percentages section of Plan of Reorganization package. |
| 5/2/2023 | S. Mack | 2.4 | Continued to updated recovery percentages section in Plan of Reorganization package. |
| 5/2/2023 | A. Probst | 2.4 | Revised Plan of Reorganization package for revised preferences scenario assumptions in advance of 5/12 filing. |
| 5/2/2023 | J. Rogala | 2.2 | Continued to review Plan of Reorganization package for consistency and completeness in advance of 5/12 filing. |
| 5/2/2023 | S. Mack | 2.2 | Reviewed executive summary section of Plan of Reorganization package. |
| 5/2/2023 | B. Witherell | 2.2 | Updated detailed Plan of Reorganization package in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement |
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| 5/2/2023 | A. Probst | 2.1 | Continued to revise Plan of Reorganization package for revised preferences scenario assumptions in advance of 5/12 filing. |
| 5/2/2023 | A. Lee | 1.3 | Developed wind down budget forecast output for the Plan of Reorganization board presentation. |
| 5/2/2023 | M. Canale | 0.9 | Reviewed Plan of Reorganization package in preparation for 5/3 meeting with BlockFi. |
| 5/2/2023 | B. Witherell | 0.5 | Continued to audit Plan of Reorganization recovery analysis. |
| 5/3/2023 | J. Barbarito | 2.9 | Continued to incorporate internal comments into Plan of Reorganization package in advance of 5/12 filing. |
| 5/3/2023 | S. Kirschman | 2.9 | Created a support schedule of liabilities by coin for the Plan of Reorganization package. |
| 5/3/2023 | B. Witherell | 2.9 | Incorporated assumption changes into Plan of Reorganization package materials in advance of 5/12 filing. |
| 5/3/2023 | J. Barbarito | 2.9 | Incorporated internal comments into Plan of Reorganization package in advance of 5/12 filing. |
| 5/3/2023 | J. Rogala | 2.9 | Reviewed Plan of Reorganization package for internal consistency/completeness in advance of 5/12 filing. |
| 5/3/2023 | J. Rogala | 2.9 | Revised Plan of Reorganization package to incorporate internal comments in advance of 5/12 filing. |
| 5/3/2023 | J. Rogala | 2.8 | Populated slides in Plan of Reorganization package to update additional data in advance of 5/12 filing. |
| 5/3/2023 | S. Kirschman | 2.7 | Continued to create a support schedule of liabilities by coin for the Plan of Reorganization package. |
| 5/3/2023 | J. Rogala | 2.7 | Continued to review Plan of Reorganization package for internal consistency/completeness in advance of 5/12 filing. |
| 5/3/2023 | S. Mack | 2.7 | Edited the Plan of Reorganization package based on comments from internal BRG team. |
| 5/3/2023 | A. Probst | 2.7 | Reviewed Plan of Reorganization creditor recoveries in advance of 5/12 filing. |
| 5/3/2023 | J. Rogala | 2.6 | Continued to revise Plan of Reorganization package to incorporate internal comments in advance of 5/12 filing. |
| 5/3/2023 | B. Witherell | 2.6 | Edited recovery calculations for Plan or Reorganization. |
| 5/3/2023 | J. Barbarito | 2.5 | Prepared notes to slide in Plan of Reorganization package in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
|---|--------------|-------|---|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/3/2023 | A. Lee | 2.5 | Updated wind down budget estimates for the Plan of Reorganization per comments from BRG team. |
| 5/3/2023 | S. Mack | 2.4 | Updated Plan of Reorganization package to reflect recovery by entity charts. |
| 5/3/2023 | S. Mack | 2.3 | Continued to edit the Plan of Reorganization package based on comments from internal BRG team. |
| 5/3/2023 | J. Barbarito | 2.1 | Updated Chapter 7 liquidation scenario timeline for Plan of Reorganization package in advance of 5/12 filing. |
| 5/3/2023 | J. Barbarito | 2.1 | Updated executive summary section for Plan of Reorganization package in advance of 5/12 filing. |
| 5/3/2023 | A. Probst | 1.8 | Continued to review Plan of Reorganization package in order to provide comment in advance of 5/12 filing. |
| 5/3/2023 | D. Zugay | 1.5 | Analyzed expense allocations in Plan of Reorganization model. |
| 5/3/2023 | B. Witherell | 1.5 | Participated in call with BlockFi (F. Marquez, Z. Prince, M. Henry), K&E (C. Okike), Moelis (B. Tichenor, C. Morris), H&B (R. Kanowitz) re: Plan of Reorganization model. |
| 5/3/2023 | A. Probst | 1.5 | Participated in call with BlockFi (F. Marquez, Z. Prince, M. Henry), K&E (C. Okike), Moelis (B. Tichenor, C. Morris), H&B (R. Kanowitz) re: Plan of Reorganization model. |
| 5/3/2023 | A. Lee | 0.9 | Updated cash projections for Plan or Reorganization per comments from BRG team. |
| 5/3/2023 | J. Rogala | 0.5 | Incorporated additional comments from internal team into Plan of Reorganization package in advance of 5/12 filing. |
| 5/3/2023 | B. Witherell | 0.3 | Continued to incorporate assumption changes into Plan of Reorganization package in advance of 5/12 filing. |
| 5/4/2023 | J. Rogala | 2.9 | Populated slides in Plan of Reorganization package to update actuals in advance of 5/12 filing. |
| 5/4/2023 | J. Rogala | 2.9 | Revised Plan of Reorganization package to incorporate internal comments in advance of 5/12 filing. |
| 5/4/2023 | S. Mack | 2.8 | Reviewed end notes section of Plan of Reorganization package. |
| 5/4/2023 | J. Rogala | 2.7 | Continued to revise Plan of Reorganization package to incorporate external comments in advance of 5/12 filing. |
| 5/4/2023 | J. Rogala | 2.7 | Continued to revise Plan of Reorganization package to incorporate internal comments in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/4/2023 | S. Mack | 2.7 | Incorporated new intercompany allocation into Plan of Reorganization presentation. |
| 5/4/2023 | S. Mack | 2.7 | Prepared Plan of Reorganization claims section to include charts with updated claims numbers. |
| 5/4/2023 | J. Barbarito | 2.6 | Updated notes to material slide on Plan of Reorganization package in advance of 5/12 filing. |
| 5/4/2023 | S. Mack | 2.5 | Updated assets section of Plan of Reorganization package. |
| 5/4/2023 | J. Rogala | 2.4 | Continued to populate slides in Plan of Reorganization package to update data in advance of 5/12 filing. |
| 5/4/2023 | J. Barbarito | 2.4 | Incorporated internal comments into Plan of Reorganization package in advance of 5/12 filing. |
| 5/4/2023 | S. Kirschman | 2.4 | Updated the outputs for a certain staked asset for the Plan of Reorganization package. |
| 5/4/2023 | S. Kirschman | 2.1 | Continued to update the outputs for a certain staked asset for the Plan of Reorganization package. |
| 5/4/2023 | D. Zugay | 1.8 | Revised preferences section for updated assumptions in the Plan of Reorganization to be filed in May. |
| 5/4/2023 | A. Lee | 1.4 | Edited cash flow forecast in Plan or Reorganization package per comments from BRG team. |
| 5/4/2023 | A. Lee | 1.1 | Developed long range wind down budget forecast output for the Plan of Reorganization. |
| 5/4/2023 | J. Rogala | 0.6 | Populated schedules for Plan of Reorganization package to update data in advance of 5/12 filing. |
| 5/5/2023 | B. Witherell | 2.9 | Continued to edit Disclosure Statement draft filing documents in advance of 5/12 filing. |
| 5/5/2023 | B. Witherell | 2.9 | Edited Plan of Reorganization draft filing documents. |
| 5/5/2023 | J. Rogala | 2.9 | Populated charts/tables for Plan of Reorganization package to update actual cash flows in advance of 5/12 filing. |
| 5/5/2023 | J. Rogala | 2.8 | Incorporated internal comments into Plan of Reorganization schedules in advance of 5/12 filing. |
| 5/5/2023 | S. Mack | 2.8 | Updated charts for the Plan of Reorganization package claims section in advance of 5/12 filing. |
| 5/5/2023 | J. Rogala | 2.7 | Edited Plan of Reorganization package to incorporate external comments in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/5/2023 | B. Witherell | 2.6 | Edited Disclosure Statement draft filing documents in advance of 5/12 filing. |
| 5/5/2023 | S. Kirschman | 2.3 | Reviewed the 5/5 Plan of Reorganization draft to discuss internally. |
| 5/5/2023 | M. Shankweiler | 2.2 | Reviewed draft Disclosure Statement provided by Counsel in advance of 5/12 filing. |
| 5/5/2023 | S. Kirschman | 2.2 | Reviewed the 5/5 Disclosure Statement draft to discuss internally in advance of 5/12 filing. |
| 5/5/2023 | J. Rogala | 2.1 | Revised Plan of Reorganization schedules to include updated actuals. |
| 5/5/2023 | J. Racy | 1.4 | Updated draft Disclosure Statement with latest figures from waterfall analysis in advance of 5/12 filing. |
| 5/5/2023 | M. Canale | 1.3 | Reviewed draft Plan and Disclosure Statement in advance of 5/12 filing. |
| 5/5/2023 | A. Lee | 1.2 | Updated headcount assumptions in wind down budget forecast. |
| 5/5/2023 | A. Lee | 0.9 | Updated expense projections in Plan or Reorganization package per comments from BRG team. |
| 5/5/2023 | D. Zugay | 0.5 | Participated in call to discuss Disclosure Statement with BlockFi (F. Marquez, M. Henry, Z. Prince) and H&B (R. Kanowitz). |
| 5/5/2023 | B. Witherell | 0.4 | Continued to edit Disclosure Statement draft filing documents in advance of 5/12 filing. |
| 5/6/2023 | A. Probst | 2.9 | Continued to prepare Disclosure Statement Exhibit B in advance of 5/12 filing. |
| 5/6/2023 | B. Witherell | 2.9 | Drafted liquidation analysis appendix for Disclosure Statement filing materials in advance of 5/12 filing. |
| 5/6/2023 | A. Probst | 2.3 | Prepared Disclosure Statement Exhibit B in advance of 5/12 filing. |
| 5/6/2023 | D. Zugay | 1.8 | Reviewed Disclosure Statement for the Plan of Reorganization in advance of 5/12 filing. |
| 5/6/2023 | B. Witherell | 1.7 | Continued to draft liquidation analysis appendix for Disclosure Statement filing materials in advance of 5/12 filing. |
| 5/6/2023 | D. Zugay | 1.4 | Continued to review Disclosure Statement to be filed for the Plan of Reorganization in May. |
| 5/6/2023 | B. Witherell | 0.2 | Continued to draft liquidation analysis appendix for Disclosure Statement filing materials in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/7/2023 | D. Zugay | 2.5 | Reviewed Exhibit B addendum on the liquidation analysis assumptions in the Disclosure Statement for the Plan of Reorganization package in advance of 5/12 filing. |
| 5/7/2023 | A. Probst | 1.9 | Revised Disclosure Statement Exhibit B in advance of 5/12 filing. |
| 5/7/2023 | B. Witherell | 1.4 | Edited draft Disclosure Statement document in advance of 5/12 filing. |
| 5/7/2023 | B. Witherell | 1.3 | Edited draft Exhibit B for Disclosure Statement document in advance of 5/12 filing. |
| 5/7/2023 | B. Witherell | 1.1 | Edited draft Plan of Reorganization document. |
| 5/7/2023 | J. Racy | 0.7 | Updated Disclosure Statement with revised figures from waterfall model in advance of 5/12 filing. |
| 5/7/2023 | J. Racy | 0.6 | Revised Disclosure Statement to include additional large filed claim provided by H&B on 5/7. |
| 5/7/2023 | A. Lee | 0.5 | Updated cash forecast output for the Plan of Reorganization per comments from BRG team. |
| 5/8/2023 | J. Barbarito | 2.9 | Continued to incorporate internal comments for Plan of Reorganization package in advance of 5/12 filing. |
| 5/8/2023 | J. Barbarito | 2.9 | Incorporated internal comments for Plan of Reorganization package in advance of 5/12 filing. |
| 5/8/2023 | M. Shankweiler | 2.9 | Reviewed draft Disclosure Statement provided by Counsel in advance of 5/12 filing. |
| 5/8/2023 | J. Rogala | 2.9 | Revised Plan of Reorganization package to incorporate internal comments in advance of 5/12 filing. |
| 5/8/2023 | B. Witherell | 2.8 | Drafted liquidation analysis Exhibit B as part of Plan of Reorganization. |
| 5/8/2023 | B. Witherell | 2.7 | Edited Plan of Reorganization recovery tables. |
| 5/8/2023 | M. Shankweiler | 2.7 | Reviewed liquidation model assumptions based on feedback from Counsel. |
| 5/8/2023 | A. Probst | 2.7 | Updated Disclosure Statement exhibits in advance of 5/12 filing. |
| 5/8/2023 | J. Rogala | 2.6 | Revised Plan of Reorganization package to adjust for assumption changes in advance of 5/12 filing. |
| 5/8/2023 | J. Barbarito | 2.4 | Continued to incorporate comments into Plan of Reorganization package in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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27. Plan of Reorganization/ Disclosure Statement

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| 5/8/2023 | B. Witherell | 2.4 | Edited draft of Disclosure Statement for anticipated filing in advance of 5/12 filing. |
| 5/8/2023 | J. Rogala | 2.4 | Reviewed Disclosure Statement Draft to ensure internal data ties out in advance of 5/12 filing. |
| 5/8/2023 | D. Zugay | 2.4 | Reviewed updated Exhibit B addendum to the Disclosure Statement to be filed for the Plan of Reorganization on 5/12. |
| 5/8/2023 | J. Racy | 2.4 | Revised Disclosure Statement support schedules to include latest outputs from waterfall models in advance of 5/12 filing. |
| 5/8/2023 | A. Lee | 1.9 | Prepared schedule summarizing headcount assumptions on Plan of Reorganization. |
| 5/8/2023 | A. Lee | 1.8 | Updated wind down budget estimates for the Plan of Reorganization. |
| 5/8/2023 | J. Rogala | 1.4 | Continued to revise Plan of Reorganization package to incorporate internal comments in advance of 5/12 filing. |
| 5/8/2023 | B. Witherell | 0.8 | Participated in call with BlockFi (Z. Prince, M. Henry, R. Loban) and K&E (C. Okike) to discuss Plan of Reorganization filing. |
| 5/8/2023 | A. Lee | 0.6 | Updated coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
| 5/8/2023 | D. Zugay | 0.3 | Participated in call to discuss Disclosure Statement with BlockFi (F. Marquez, M. Henry, Z. Prince), H&B (R. Kanowitz). |
| 5/9/2023 | J. Barbarito | 2.9 | Prepared schedule of claims received to date for Plan of Reorganization package in advance of 5/12 filing. |
| 5/9/2023 | J. Rogala | 2.9 | Revised Plan of Reorganization package to adjust for assumption changes in advance of 5/12 filing. |
| 5/9/2023 | J. Rogala | 2.8 | Continued to revise Plan of Reorganization package to adjust for assumption changes in advance of 5/12 filing. |
| 5/9/2023 | B. Witherell | 2.8 | Updated changes to claim assumptions for Plan of Reorganization. |
| 5/9/2023 | J. Barbarito | 2.8 | Updated Plan of Reorganization package based on updated waterfall model assumptions in advance of 5/12 filing. |
| 5/9/2023 | J. Barbarito | 2.7 | Continued to prepare claims analysis for Plan of Reorganization package in advance of 5/12 filing. |
| 5/9/2023 | B. Witherell | 2.7 | Reviewed impact of updated claim estimates on Disclosure Statement in advance of 5/12 filing. |
| 5/9/2023 | J. Rogala | 2.7 | Revised charts and table outputs for Plan of Reorganization package in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
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| 5/9/2023 | S. Mack | 2.6 | Continued to update claims section of the POR presentation. |
| 5/9/2023 | S. Mack | 2.6 | Updated claims section of the POR presentation to show new total claim numbers. |
| 5/9/2023 | B. Witherell | 2.5 | Edited Exhibit B for liquidation analysis as part of Plan of Reorganization. |
| 5/9/2023 | M. Shankweiler | 2.3 | Reviewed latest draft Disclosure Statement prepared by Counsel in advance of 5/12 filing. |
| 5/9/2023 | B. Witherell | 2.2 | Incorporated new assumptions into draft Disclosure Statement in advance of 5/12 filing. |
| 5/9/2023 | A. Lee | 2.2 | Updated projected cash flows in the Plan of Reorganization per comments from BRG team. |
| 5/9/2023 | D. Zugay | 2.1 | Reviewed Amended Chapter 11 standalone Plan to be filed with the Disclosure Statement on 5/12. |
| 5/9/2023 | A. Probst | 2.0 | Reviewed Disclosure Statement edits from counsel to provide comment in advance of 5/12 filing. |
| 5/9/2023 | J. Rogala | 1.7 | Reviewed Plan of Reorganization package for internal consistency following assumption changes. |
| 5/9/2023 | A. Lee | 1.7 | Updated coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
| 5/9/2023 | D. Zugay | 1.6 | Reviewed Plan of Reorganization package for creditors in advance of 5/12 filing. |
| 5/9/2023 | B. Witherell | 0.6 | Participated in call with K&E (B. Nakhaimousa, M. Koch) to discuss Disclosure Statement tables. |
| 5/10/2023 | J. Rogala | 2.9 | Continued to revise Disclosure Statement to adjust for assumption changes in advance of 5/12 filing. |
| 5/10/2023 | J. Barbarito | 2.9 | Incorporated final edits to Plan of Reorganization package in advance of 5/12 filing. |
| 5/10/2023 | M. Shankweiler | 2.9 | Reviewed latest draft Disclosure Statement for revised financial figures and notes in advance of 5/12 filing. |
| 5/10/2023 | J. Rogala | 2.9 | Revised Disclosure Statement to adjust for assumption changes in advance of 5/12 filing. |
| 5/10/2023 | B. Witherell | 2.8 | Developed footnotes for Disclosure Statement in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/10/2023 | A. Probst | 2.6 | Edited Disclosure Statement recovery narratives in advance of 5/12 filing. |
| 5/10/2023 | A. Probst | 2.6 | Revised Disclosure Statement Exhibit B for recovery percentages and footnotes in advance of 5/12 filing. |
| 5/10/2023 | J. Rogala | 2.6 | Revised Plan of Reorganization package to adjust for assumption changes in advance of 5/12 filing. |
| 5/10/2023 | J. Barbarito | 2.5 | Incorporated amended Schedule F claim amounts into waterfall model for final Plan of Reorganization package in advance of 5/12 filing. |
| 5/10/2023 | A. Probst | 2.4 | Revised Disclosure Statement for recovery percentages and footnotes in advance of 5/12 filing. |
| 5/10/2023 | J. Barbarito | 2.3 | Continued to incorporate internal comments on final Plan of Reorganization package in advance of 5/12 filing. |
| 5/10/2023 | A. Probst | 2.2 | Updated Disclosure Statement Exhibit B with revised recovery percentages for 5/12 filing. |
| 5/10/2023 | B. Witherell | 2.2 | Updated recovery estimate tables in Disclosure Statement in advance of 5/12 filing. |
| 5/10/2023 | B. Witherell | 2.1 | Updated Disclosure Statement recovery estimates in advance of 5/12 filing. |
| 5/10/2023 | A. Probst | 1.9 | Continued to revise Disclosure Statement recovery narratives in advance of 5/12 filing. |
| 5/10/2023 | J. Rogala | 1.9 | Reviewed Disclosure Statement to determine what changes must be made for assumption changes in advance of 5/12 filing. |
| 5/10/2023 | D. Zugay | 1.8 | Reviewed updated data pack supporting the Plan of Reorganization to be filed 5/12. |
| 5/10/2023 | J. Racy | 1.7 | Updated Disclosure Statement schedules with latest outputs from the waterfall model in advance of 5/12 filing. |
| 5/10/2023 | D. Zugay | 1.6 | Reviewed updated Exhibit B addendum for Plan of Reorganization to be filed 5/12. |
| 5/10/2023 | A. Lee | 1.6 | Updated expense forecast for the Plan of Reorganization per comments from BRG team. |
| 5/10/2023 | B. Witherell | 1.4 | Developed footnotes for liquidation analysis Exhibit B as part of Plan of Reorganization. |
| 5/10/2023 | J. Racy | 1.1 | Continued to update the Disclosure Statement tables with outputs from best interest of creditors test in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/10/2023 | D. Zugay | 0.8 | Reviewed updated Disclosure Statement to be filed with the Plan of Reorganization on 5/12. |
| 5/10/2023 | A. Lee | 0.7 | Updated Plan or Reorganization cash assumptions based on comments from BRG team. |
| 5/10/2023 | B. Witherell | 0.6 | Participated in call with BlockFi (Z. Prince, R. Loban) and K&E (C. Okike), to discuss Plan filing. |
| 5/10/2023 | A. Lee | 0.6 | Updated coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
| 5/11/2023 | J. Rogala | 2.9 | Continued to review Plan of Reorganization package for consistency in advance of 5/12 filing. |
| 5/11/2023 | M. Shankweiler | 2.9 | Reviewed latest draft Disclosure Statement incorporating updated recovery estimates and notes in advance of 5/12 filing. |
| 5/11/2023 | J. Rogala | 2.9 | Reviewed Plan of Reorganization package for consistency in advance of 5/12 filing. |
| 5/11/2023 | A. Probst | 2.9 | Revised Disclosure Statement Exhibit B for recovery percentages and footnotes in advance of 5/12 filing. |
| 5/11/2023 | S. Mack | 2.7 | Reviewed comments on asset section of Plan presentation in advance of 5/12 filing. |
| 5/11/2023 | A. Probst | 2.6 | Edited Disclosure Statement narrative in advance of 5/12 filing. |
| 5/11/2023 | J. Rogala | 2.6 | Edited footnotes in Plan of Reorganization package in advance of 5/12 filing. |
| 5/11/2023 | B. Witherell | 2.6 | Reviewed final edits to Disclosure Statement filing documents in advance of 5/12 filing. |
| 5/11/2023 | S. Mack | 2.5 | Reviewed comments on claims section of Plan presentation in advance of 5/12 filing. |
| 5/11/2023 | J. Racy | 2.4 | Updated Disclosure Statement output tables with latest comments from legal team in advance of 5/12 filing. |
| 5/11/2023 | A. Probst | 2.3 | Updated Disclosure Statement Exhibit B for recovery percentages in advance of 5/12 filing. |
| 5/11/2023 | J. Rogala | 2.2 | Continued to review Plan of Reorganization package for consistency in advance of 5/12 filing. |
| 5/11/2023 | S. Mack | 2.1 | Edited the Plan presentation for asset charts based on updated numbers from recovery model in advance of 5/12 filing. |
| 5/11/2023 | B. Witherell | 2.1 | Reviewed redline of Plan of Reorganization filing. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/11/2023 | D. Zugay | 1.3 | Reviewed updated Disclosure Statement to be filed for the Plan of Reorganization on 5/12. |
| 5/11/2023 | S. Mack | 1.3 | Updated new charts in wind down section of Plan presentation for new values in advance of 5/12 filing. |
| 5/11/2023 | J. Barbarito | 1.1 | Reviewed Disclosure statement for final Plan of Reorganization in advance of 5/12 filing. |
| 5/11/2023 | E. Hengel | 0.8 | Reviewed Plan of Reorganization scenarios. |
| 5/11/2023 | B. Witherell | 0.6 | Participated in call with EY (E. Fisher) to discuss Plan of Reorganization. |
| 5/12/2023 | J. Rogala | 2.9 | Updated slides in Plan of Reorganization package in advance of 5/12 filing. |
| 5/12/2023 | M. Shankweiler | 2.8 | Reviewed latest draft Disclosure Statements incorporating latest financial updates in advance of 5/12 filing. |
| 5/12/2023 | S. Mack | 2.7 | Updated footnote section in POR presentation to match revised language and numbers throughout the presentation in advance of 5/12 filing. |
| 5/12/2023 | J. Racy | 2.5 | Continued to review Plan of Reorganization materials for consistency with latest waterfall model outputs. |
| 5/12/2023 | S. Mack | 2.5 | Updated executive summary section in the POR presentation based on new recovery numbers. |
| 5/12/2023 | J. Rogala | 2.4 | Reviewed UCC-level view of Plan of Reorganization package in advance of 5/12 filing. |
| 5/12/2023 | A. Probst | 2.3 | Finalized edits to Disclosure Statement in advance of 5/12 filing. |
| 5/12/2023 | S. Mack | 2.3 | Updated new charts in wind down section of POR package for new values. |
| 5/12/2023 | A. Probst | 2.2 | Reviewed Disclosure Statement and Exhibit B to provide comment in advance of 5/12 filing. |
| 5/12/2023 | J. Barbarito | 2.1 | Incorporated final comments for Plan of Reorganization package in advance of 5/12 filing. |
| 5/12/2023 | A. Probst | 2.1 | Revised Disclosure Statement for recovery percentages and footnotes in advance of 5/12 filing. |
| 5/12/2023 | J. Rogala | 1.9 | Reconciled footnotes in Board Plan of Reorganization package in advance of 5/12 filing. |

| Date | Professional | Hours | Description |
|---|----------------|-------|---|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/12/2023 | D. Zugay | 1.8 | Reviewed updated Amended Chapter 11 Plan to be filed for the Plan of Reorganization on 5/12. |
| 5/12/2023 | B. Witherell | 1.7 | Edited Plan of Reorganization for comments from Counsel. |
| 5/12/2023 | J. Barbarito | 0.9 | Reviewed final Disclosure Statement prior to filing Plan of Reorganization in advance of 5/12 filing. |
| 5/12/2023 | B. Witherell | 0.8 | Participated in call with K&E (F. Petrie, M. Rainey) to discuss edits to the Disclosure Statement tables. |
| 5/12/2023 | B. Witherell | 0.6 | Participated in call with K&E (F. Petrie, M. Rainey) to discuss Disclosure Statement. |
| 5/12/2023 | D. Zugay | 0.3 | Participated in call with BlockFi (R. Loban, M. Henry, Z. Prince), H&B (R. Kanowitz), K&E (C. Okike, F. Petrie) regarding the latest Plan of Reorganization drafting process. |
| 5/12/2023 | M. Shankweiler | 0.3 | Participated in call with BlockFi (R. Loban, M. Henry, Z. Prince), H&B (R. Kanowitz), K&E (C. Okike, F. Petrie) regarding the latest Plan of Reorganization drafting process. |
| 5/15/2023 | J. Rogala | 2.9 | Updated 6/5 Plan of Reorganization package with refreshed data. |
| 5/15/2023 | J. Rogala | 2.8 | Edited 6/5 Plan of Reorganization package to reflect comments from BRG team. |
| 5/15/2023 | J. Rogala | 2.8 | Reviewed 6/5 Plan of Reorganization package prior to circulation for comments. |
| 5/15/2023 | B. Witherell | 2.7 | Created final package of support materials for Disclosure Statement. |
| 5/15/2023 | J. Rogala | 2.6 | Continued to update 6/5 Plan of Reorganization package with refreshed data. |
| 5/15/2023 | J. Rogala | 1.3 | Continued to review 6/5 Plan of Reorganization package prior to circulation for comments. |
| 5/15/2023 | D. Zugay | 0.8 | Reviewed updates to allocations section in Plan of Reorganization supplemental materials. |
| 5/15/2023 | D. Zugay | 0.4 | Reviewed updates to preferences section in Plan of Reorganization supplemental materials. |
| 5/16/2023 | A. Probst | 2.9 | Reviewed final Plan of Reorganization support package. |
| 5/16/2023 | B. Witherell | 2.8 | Edited supporting information presentation for filed Plan of Reorganization. |
| 5/16/2023 | B. Witherell | 2.3 | Edited supporting information data package for Plan of Reorganization. |

| Date | Professional | Hours | Description |
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| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/16/2023 | M. Canale | 1.4 | Reviewed final Plan of Reorganization package. |
| 5/16/2023 | M. Shankweiler | 0.8 | Reviewed Court documents related to Disclosure Statement. |
| 5/17/2023 | J. Rogala | 2.8 | Revised executive summary and asset section of Plan of Reorganization package for distribution to UCC based on internal comments. |
| 5/17/2023 | A. Probst | 2.7 | Developed list of edits for amended Plan of Reorganization. |
| 5/17/2023 | A. Probst | 2.1 | Reviewed Plan of Reorganization final support detail to provide comment. |
| 5/17/2023 | A. Probst | 1.3 | Continued to developed list of edits for amended Plan of Reorganization. |
| 5/17/2023 | A. Probst | 1.3 | Revised digital assets on hand recovery schedule prior to incorporation into Plan of Reorganization package. |
| 5/17/2023 | A. Probst | 0.8 | Continued to revise digital assets on hand recovery schedule prior to incorporation into Plan of Reorganization package. |
| 5/17/2023 | B. Witherell | 0.6 | Reviewed legal objections to Plan of Reorganization. |
| 5/18/2023 | A. Lee | 2.9 | Updated coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
| 5/18/2023 | M. Canale | 1.9 | Updated banking and cash status in draft 6/5 Plan of Reorganization package. |
| 5/18/2023 | D. Zugay | 1.8 | Reviewed updated section on preference analysis in 6/5 presentation to Plan of Reorganization. |
| 5/18/2023 | A. Probst | 1.7 | Continued to develop final support schedules for Plan of reorganization. |
| 5/18/2023 | A. Lee | 1.4 | Continued to update coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
| 5/18/2023 | B. Witherell | 0.6 | Participated in call with K&E (F. Petrie) to discuss Disclosure Statement solicitation. |
| 5/19/2023 | A. Lee | 2.5 | Updated coin rebalancing analysis to reflect latest Plan of Reorganization assumptions. |
| 5/22/2023 | J. Rogala | 2.9 | Reviewed 6/5 Plan of Reorganization package to incorporate internal comments. |
| 5/23/2023 | J. Rogala | 2.8 | Revised 6/5 Plan of Reorganization package to incorporate internal comments. |

| Date | Professional | Hours | Description |
|---|--------------|-------|---|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/23/2023 | J. Rogala | 2.7 | Continued to revise Plan of Reorganization package for distribution to UCC based on internal comments. |
| 5/24/2023 | J. Rogala | 2.9 | Revised 6/5 Plan of Reorganization package to incorporate internal comments. |
| 5/24/2023 | J. Rogala | 2.8 | Continued to revise 6/5 Plan of Reorganization package. |
| 5/24/2023 | S. Kirschman | 2.8 | Updated coin outputs in the 6/5 Plan of Reorganization package. |
| 5/24/2023 | S. Kirschman | 2.3 | Continued to update coin outputs in the 6/5 Plan of Reorganization presentation. |
| 5/24/2023 | J. Racy | 2.0 | Created bridge on various asset and claim recovery scenarios for Plan of Reorganization package. |
| 5/24/2023 | S. Kirschman | 1.1 | Prepared summary of distribution mechanics in the filed Plan of Reorganization. |
| 5/24/2023 | S. Kirschman | 0.4 | Continued to summarize distribution mechanics in the filed Plan of Reorganization. |
| 5/25/2023 | A. Lee | 1.5 | Updated cash flows in wind down budget Excel model for the Plan of Reorganization. |
| 5/26/2023 | B. Witherell | 1.0 | Participated in call with M3 (B. Bostwick, D. O'Connell, M. Manning) re: Plan of Reorganization follow up questions. |
| 5/26/2023 | B. Witherell | 0.6 | Reviewed materials in advance of meeting with M3 to discuss Plan of Reorganization. |
| 5/26/2023 | A. Probst | 0.5 | Participated in partial call with M3 Partners (B. Bostwick, D. O'Connell, M. Manning) re: Plan of Reorganization follow up questions. |
| 5/30/2023 | A. Probst | 2.8 | Reviewed rebalancing analysis against 5/20/23 coin report bridge. |
| 5/30/2023 | A. Probst | 2.3 | Revised 6/5 Plan of Reorganization package. |
| 5/30/2023 | S. Kirschman | 2.1 | Participated in call with BRG (M. Renzi) to review Plan of Reorganization package updates. |
| 5/30/2023 | A. Probst | 1.9 | Continued to review analysis of 5/20/23 coin report bridge to provide comment. |
| 5/30/2023 | A. Probst | 0.9 | Continued to revise 6/5 Plan of Reorganization package. |
| 5/30/2023 | A. Probst | 0.7 | Reviewed variances in 5/20/23 coin report bridge. |
| 5/31/2023 | J. Rogala | 2.9 | Reviewed 6/5 Plan of Reorganization package. |

| Date | Professional | Hours | Description |
|---|----------------|-------|--|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/31/2023 | S. Mack | 2.8 | Continued to update the Plan of Reorganization package per internal team comments. |
| 5/31/2023 | J. Rogala | 2.8 | Revised 6/5 Plan of Reorganization package to incorporate internal comments. |
| 5/31/2023 | A. Probst | 2.8 | Revised waterfall section of 6/5 Plan of Reorganization package. |
| 5/31/2023 | S. Mack | 2.8 | Updated the Plan of Reorganization package per internal team comments. |
| 5/31/2023 | J. Rogala | 2.6 | Continued to revise 6/5 Plan of Reorganization package to incorporate internal comments. |
| 5/31/2023 | J. Racy | 2.6 | Updated executive summary of 6/5 Plan of Reorganization Board level presentation. |
| 5/31/2023 | J. Rogala | 2.6 | Updated tables in 6/5 Plan of Reorganization package. |
| 5/31/2023 | J. Rogala | 2.5 | Continued to update tables in 6/5 Plan of Reorganization package. |
| 5/31/2023 | S. Mack | 2.5 | Reviewed post-petition expense allocation section of 6/5 Plan of Reorganization package. |
| 5/31/2023 | J. Rogala | 2.4 | Continued to review 6/5 Plan of Reorganization package. |
| 5/31/2023 | J. Barbarito | 2.4 | Updated slides on 6/5 Plan of Reorganization package. |
| 5/31/2023 | M. Shankweiler | 2.2 | Reviewed build up of balance sheet amounts included in Plan document to confirm accuracy of amounts. |
| 5/31/2023 | A. Probst | 2.2 | Revised claims section of 6/5 Plan of Reorganization package. |
| 5/31/2023 | S. Mack | 2.1 | Continued to review post-petition expense allocation section of 6/5 Plan of Reorganization package. |
| 5/31/2023 | J. Racy | 1.9 | Edited claims section in 6/5 Plan of Reorganization Board level presentation. |
| 5/31/2023 | A. Probst | 1.7 | Revised asset section of 6/5 Plan of Reorganization package. |
| 5/31/2023 | A. Probst | 1.4 | Revised 6/5 Plan of Reorganization package. |
| 5/31/2023 | A. Probst | 0.9 | Prepared response to SEC Plan of Reorganization data request. |
| 5/31/2023 | M. Shankweiler | 0.9 | Reviewed certain prepetition claim amounts included in Plan to confirm accuracy of amounts. |
| 5/31/2023 | A. Probst | 0.9 | Revised preferences in 6/5 Plan of Reorganization package. |

| Date | Professional | Hours | Description |
|---|----------------|--------------|---|
| 27. Plan of Reorganization/ Disclosure Statement | | | |
| 5/31/2023 | M. Shankweiler | 0.4 | Reviewed request for information from SEC related to certain classes of unsecured claims. |
| Task Code Total Hours | | 631.1 | |
| 31. Planning | | | |
| 5/3/2023 | D. Zugay | 0.5 | Met with BRG (M. Renzi) to review workstream status. |
| 5/4/2023 | D. Zugay | 0.5 | Met with BRG (M. Renzi) to review workstream status. |
| 5/9/2023 | M. Canale | 0.9 | Participated in meeting with BRG (M. Renzi, S. Kirschman) to review workstream status. |
| 5/9/2023 | S. Kirschman | 0.5 | Attended part of internal meeting with BRG (M. Renzi, M. Canale) to discuss progress re: ongoing workstreams. |
| 5/17/2023 | B. Witherell | 0.7 | Developed weekly plan for resource allocation. |
| 5/23/2023 | B. Witherell | 0.6 | Met with BRG (M. Renzi) to discuss ongoing workstreams. |
| Task Code Total Hours | | 3.7 | |
| 32. Document Review | | | |
| 5/16/2023 | D. Zugay | 0.7 | Reviewed Core Scientific objection to motion for relief from the automatic stay. |
| 5/16/2023 | D. Zugay | 0.4 | Reviewed UCC statement on amended Chapter 11 Plan. |
| Task Code Total Hours | | 1.1 | |
| 36. Operation Management | | | |
| 5/2/2023 | S. Mack | 0.6 | Updated loan performance summary tracker with new data from BlockFi for week ending 4/29. |
| 5/3/2023 | S. Kirschman | 0.6 | Conducted research on regulatory issues. |
| 5/5/2023 | S. Kirschman | 0.4 | Conducted research on recent regulatory pronouncements. |
| 5/9/2023 | S. Mack | 1.8 | Analyzed loan data for week ending 5/6. |
| 5/11/2023 | S. Kirschman | 1.3 | Performed regulatory research on recent crypto pronouncements. |
| 5/11/2023 | S. Kirschman | 0.9 | Continued to compile regulatory research from 5/1 to 5/10. |
| 5/15/2023 | S. Mack | 2.7 | Analyzed loan data for week ending 5/12. |
| 5/19/2023 | S. Kirschman | 2.1 | Analyzed regulatory issues related to crypto industry. |

| Date | Professional | Hours | Description |
|--|--------------|-------------|---|
| 36. Operation Management | | | |
| 5/19/2023 | S. Kirschman | 1.4 | Continued to analyze regulatory issues related to crypto industry. |
| 5/23/2023 | S. Mack | 2.2 | Analyzed weekly loan data from BlockFi for week ending 5/20. |
| 5/26/2023 | S. Kirschman | 2.3 | Created a schedule of loan repayments made in crypto to BlockFi. |
| 5/26/2023 | S. Kirschman | 1.9 | Continued to create a schedule of loan repayments made in crypto to BlockFi. |
| 5/26/2023 | S. Kirschman | 1.3 | Conducted regulatory research on events from 5/20 to 5/25. |
| 5/26/2023 | S. Kirschman | 0.8 | Continued to conduct regulatory research on events from 5/20 to 5/25. |
| 5/30/2023 | S. Mack | 2.6 | Updated weekly loan tracker data for week ending 6/3. |
| Task Code Total Hours | | 22.9 | |
| 39. Overseas/Foreign Entity Proceedings | | | |
| 5/1/2023 | S. Mack | 0.6 | Prepared presentation for JPL finance package for week ending 4/29. |
| 5/2/2023 | A. Lee | 0.6 | Participated in weekly call with JPLs (J. Haghir, T. Drake) to review weekly financial package and open items. |
| 5/2/2023 | E. Hengel | 0.5 | Participated in call with JPLs (J. Haghir, T. Drake) to discuss international finances. |
| 5/2/2023 | D. Zugay | 0.5 | Participated in weekly call with JPLs (J. Haghir, T. Drake) to review weekly financial package and open items. |
| 5/4/2023 | A. Lee | 0.6 | Updated JPL reporting package through week ended 4/29. |
| 5/4/2023 | A. Lee | 0.4 | Reviewed JPL finance reporting package through week ended 4/29. |
| 5/5/2023 | A. Lee | 0.9 | Updated JPL reporting package through week ended 4/29. |
| 5/5/2023 | A. Lee | 0.8 | Reviewed JPL finance reporting package through week ended 4/29. |
| 5/8/2023 | S. Mack | 2.8 | Prepared presentation for JPL weekly cash update presentation for week ended 5/6. |
| 5/9/2023 | B. Witherell | 0.9 | Participated in meeting with EY (E. Fisher, J. Edwards) and H&B (R. Kanowitz) to discuss international creditor recoveries. |
| 5/10/2023 | S. Mack | 1.7 | Edited the cash data to update weekly finance presentation for JPLs. |
| 5/10/2023 | A. Lee | 1.4 | Updated JPL reporting package through week ended 5/6. |

| Date | Professional | Hours | Description |
|--|----------------|-------|---|
| 39. Overseas/Foreign Entity Proceedings | | | |
| 5/10/2023 | J. Racy | 1.3 | Updated waterfall model for external distribution to JPL's. |
| 5/10/2023 | M. Shankweiler | 1.2 | Prepared comments on latest draft financial update for the JPL professionals. |
| 5/10/2023 | A. Lee | 0.8 | Reviewed JPL finance reporting package through week ended 5/6. |
| 5/10/2023 | D. Zugay | 0.2 | Reviewed weekly JPL finance package for 5/11 call. |
| 5/11/2023 | A. Lee | 1.7 | Prepared responses to questions on cash movements from JPL advisors. |
| 5/11/2023 | A. Lee | 1.6 | Updated JPL reporting package through week ended 5/6 per comments from the BRG team. |
| 5/11/2023 | J. Racy | 1.2 | Created presentation of waterfall model architecture in advance of meeting with JPLs. |
| 5/11/2023 | M. Shankweiler | 0.6 | Participated in update call with EY (E. Fischer, J. Edwards), H&B (R. Kanowitz), K&E (C. Okike), BlockFi (M. Henry, R. Loban) re: latest case status. |
| 5/12/2023 | S. Kirschman | 2.7 | Analyzed 4/29 crypto data to prepare responses for questions from the JPLs. |
| 5/12/2023 | S. Kirschman | 2.2 | Continued to analyze 4/29 crypto data to prepare responses for questions from the JPLs. |
| 5/12/2023 | A. Lee | 1.4 | Updated JPL reporting package through week ended 5/6 per comments from the BRG team. |
| 5/12/2023 | J. Racy | 1.1 | Participated in call with EY (J. Edwards, J. Haghiri) to walk through waterfall model. |
| 5/12/2023 | B. Witherell | 1.1 | Participated in call with EY (J. Edwards, J. Haghiri) to walk through waterfall model. |
| 5/12/2023 | M. Shankweiler | 0.9 | Participated in partial call with EY (J. Edwards, J. Haghiri) to walk through waterfall model. |
| 5/15/2023 | S. Mack | 1.1 | Reviewed draft of JPL presentation for cash flows ending 5/12. |
| 5/15/2023 | A. Lee | 0.6 | Updated JPL reporting package through week ended 5/13. |
| 5/15/2023 | A. Lee | 0.4 | Reviewed JPL finance reporting package through week ended 5/13. |
| 5/16/2023 | A. Lee | 0.8 | Reviewed JPL finance reporting package through week ended 5/13. |
| 5/16/2023 | A. Lee | 0.8 | Updated JPL reporting package through week ended 5/13. |

| Date | Professional | Hours | Description |
|--|----------------|-------|---|
| 39. Overseas/Foreign Entity Proceedings | | | |
| 5/16/2023 | A. Lee | 0.3 | Participated in call with EY (J. Haghiri, T. Drake) to discuss JPL finance update. |
| 5/16/2023 | M. Shankweiler | 0.3 | Participated in partial call with EY (J. Haghiri, T. Drake) to discuss JPL finance update. |
| 5/16/2023 | D. Zugay | 0.3 | Participated in partial call with EY (J. Haghiri, T. Drake) to discuss JPL finance update. |
| 5/17/2023 | A. Lee | 1.8 | Prepared analysis of cash flow expense allocation differences for April for JPL advisors. |
| 5/17/2023 | A. Lee | 1.2 | Reviewed JPL finance reporting package for week ended 5/13. |
| 5/17/2023 | D. Zugay | 0.6 | Reviewed weekly JPL finance package for 5/18 call. |
| 5/17/2023 | A. Lee | 0.4 | Updated JPL reporting package for week ended 5/13 per comments from the BRG team. |
| 5/18/2023 | A. Lee | 2.2 | Prepared analysis of cash flow expense allocation differences for April for JPL advisors. |
| 5/18/2023 | B. Witherell | 1.1 | Reviewed cash flows in advance of call with JPL. |
| 5/19/2023 | A. Lee | 2.7 | Prepared analysis of cash flow expense allocation differences for April for JPL advisors. |
| 5/22/2023 | S. Mack | 2.1 | Prepared draft of weekly finance presentation for JPLs for week ending 5/20. |
| 5/22/2023 | A. Lee | 0.6 | Updated JPL reporting package through week ended 5/20. |
| 5/22/2023 | B. Witherell | 0.3 | Corresponded with EY (J. Haghiri) on Plan of Reorganization calculations. |
| 5/23/2023 | S. Kirschman | 1.3 | Analyzed international coin holdings to prepare responses to the JPLs regarding weekly coin movements from 5/6 to 4/29. |
| 5/23/2023 | S. Kirschman | 0.9 | Continued to analyze international coin holdings to prepare responses to the JPLs regarding weekly coin movements from 5/6 to 4/29. |
| 5/23/2023 | A. Lee | 0.9 | Updated JPL reporting package through week ended 5/20. |
| 5/23/2023 | A. Lee | 0.6 | Reviewed JPL finance reporting package through week ended 5/20. |
| 5/23/2023 | A. Lee | 0.5 | Participated in call with EY (J. Haghiri, T. Drake) and BlockFi M. Henry re: weekly JPL finance update. |
| 5/23/2023 | M. Shankweiler | 0.5 | Participated in call with EY (J. Haghiri, T. Drake) and BlockFi M. Henry re: weekly JPL finance update. |

| Date | Professional | Hours | Description |
|--|--------------|-------|---|
| 39. Overseas/Foreign Entity Proceedings | | | |
| 5/23/2023 | A. Probst | 0.5 | Participated in partial call with EY (J. Haghiri, T. Drake) and BlockFi M. Henry re: weekly JPL finance update. |
| 5/24/2023 | A. Lee | 1.4 | Prepared responses to cash flow questions from JPL advisors. |
| 5/24/2023 | A. Lee | 1.2 | Reviewed JPL finance reporting package through week ended 5/20. |
| 5/24/2023 | A. Lee | 0.4 | Updated JPL reporting package through week ended 5/20. |
| 5/24/2023 | D. Zugay | 0.3 | Reviewed weekly JPL finance package for 5/25 call. |
| 5/25/2023 | S. Kirschman | 2.4 | Updated coin outputs in 5/20 weekly JPL financials presentation. |
| 5/25/2023 | S. Kirschman | 1.8 | Continued to update coin outputs in 5/20 weekly JPL financials presentation. |
| 5/25/2023 | B. Witherell | 0.9 | Participated in call with EY (J. Edwards, E. Fisher) to discuss international issues. |
| 5/26/2023 | A. Lee | 1.6 | Prepared responses to cash flow questions from JPL advisors. |
| 5/30/2023 | S. Mack | 2.4 | Prepared presentation for weekly JPL finance presentation for week ending 6/3. |
| 5/30/2023 | J. Racy | 1.4 | Created follow up responses to JPLs' questions on waterfall model. |
| 5/30/2023 | A. Lee | 1.4 | Prepared analysis of cash flow expense allocation differences for JPL advisors. |
| 5/30/2023 | B. Witherell | 0.8 | Participated in call with EY (E. Ross) to discuss waterfall questions. |
| 5/30/2023 | B. Witherell | 0.6 | Prepared responses to questions from EY (E. Ross) on waterfall recoveries. |
| 5/30/2023 | A. Probst | 0.5 | Participated in call with EY (J. Haghiri, T. Drake, K. Marion) re: Plan of Reorganization liquidation analysis walkthrough. |
| 5/30/2023 | A. Lee | 0.4 | Reviewed JPL finance reporting package through week ended 5/27. |
| 5/30/2023 | A. Probst | 0.3 | Reviewed 13-week cash flow model for the week ended 5/27 in preparation of the JPL call. |
| 5/31/2023 | J. Racy | 1.8 | Continued to reconcile MOR against waterfall figures for the JPLs. |
| 5/31/2023 | A. Lee | 1.7 | Prepared analysis of cash flow expense allocation differences for JPL advisors. |
| 5/31/2023 | A. Lee | 0.6 | Reviewed JPL finance reporting package through week ended 5/27. |

| Date | Professional | Hours | Description |
|--|--------------|-------------|---|
| 39. Overseas/Foreign Entity Proceedings | | | |
| 5/31/2023 | A. Lee | 0.6 | Updated JPL reporting package through week ended 5/27. |
| Task Code Total Hours | | 75.0 | |
| 40. Business Transaction Analysis | | | |
| 5/1/2023 | M. Slattery | 2.2 | Analyzed API output data from 4/30 in comparison to 4/23. |
| 5/1/2023 | T. Reeves | 2.2 | Searched over 200 certain wallet balances for balances not picked up via automation. |
| 5/1/2023 | T. Reeves | 1.8 | Searched wallet addresses to confirm balances as part of 4/29 Asset Balance Tracking. |
| 5/1/2023 | T. Reeves | 1.2 | Updated asset tracing file with 4/29 versus 4/22 transaction data. |
| 5/1/2023 | T. Reeves | 0.8 | Prepared 4/29 pricing for asset tracing file. |
| 5/1/2023 | T. Reeves | 0.6 | Prepared 4/29 versus 4/22 asset tracing file. |
| 5/2/2023 | L. Furr | 2.8 | Reviewed custodial balances against API and manual pulls for 4/29. |
| 5/2/2023 | T. Reeves | 1.8 | Added 4/29 custodian asset balances into asset tracing working file. |
| 5/2/2023 | L. Furr | 1.8 | Reviewed transactions to/from BlockFi wallets from 4/23 - 4/29. |
| 5/2/2023 | L. Furr | 1.7 | Drafted BlockFi custodial balance reporting for 4/29. |
| 5/2/2023 | T. Reeves | 1.2 | Reviewed maximum extractable value (MEV) transactions into BlockFi wallets. |
| 5/2/2023 | T. Reeves | 0.5 | Drafted summary to asset tracing team re: maximum extractable value (MEV) transactions. |
| 5/3/2023 | L. Furr | 1.0 | Reviewed custodial balance changes from 4/22 to 4/29. |
| 5/3/2023 | L. Furr | 0.6 | Updated crypto asset pricing coverage document. |
| 5/7/2023 | T. Reeves | 1.2 | Prepared summary with details on transaction details for week 5/1 - 5/7. |
| 5/7/2023 | T. Reeves | 0.8 | Reviewed BlockFi daily transaction monitoring details for week 5/1 - 5/7. |
| 5/8/2023 | L. Furr | 2.8 | Reviewed balance confirmation manual and API pulls for 5/6. |
| 5/8/2023 | T. Reeves | 2.2 | Searched over 200 certain wallet balances for balances not picked up via automation. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
|------|--------------|-------|-------------|

40. Business Transaction Analysis

| | | | |
|-----------|-------------|-----|---|
| 5/8/2023 | M. Slattery | 1.8 | Analyzed API output data from 5/7 in comparison to 4/30. |
| 5/8/2023 | T. Reeves | 1.8 | Searched certain wallet addresses to confirm transaction activity. |
| 5/8/2023 | T. Reeves | 1.2 | Updated asset tracing file with 5/6 versus 4/29 transaction data. |
| 5/8/2023 | L. Furr | 1.1 | Reviewed transaction activity for 4/30 to 5/6. |
| 5/8/2023 | T. Reeves | 0.8 | Prepared 5/6 pricing for asset tracing file. |
| 5/8/2023 | T. Reeves | 0.7 | Prepared certain wallet addresses from 5/6 balance and transaction automation. |
| 5/8/2023 | T. Reeves | 0.6 | Prepared 5/6 versus 4/29 asset tracing file. |
| 5/8/2023 | T. Reeves | 0.6 | Reviewed variances after certain wallet balance data was inputted. |
| 5/9/2023 | T. Reeves | 1.5 | Prepared summary of over 2,500 certain BlockFi wallet transactions between 4/29 and 5/6. |
| 5/9/2023 | T. Reeves | 1.3 | Reviewed all variances from 5/6 custodian asset balances from Company versus BRG reported asset balances. |
| 5/9/2023 | T. Reeves | 0.8 | Added 5/6 custodian asset balances from Company into asset tracing working file. |
| 5/10/2023 | L. Furr | 1.8 | Drafted balance confirmation reporting for 5/6. |
| 5/10/2023 | L. Furr | 0.3 | Reviewed certain balance changes at end of April. |
| 5/11/2023 | L. Furr | 0.5 | Reviewed feedback on BlockFi balance confirmation reporting. |
| 5/12/2023 | T. Reeves | 0.3 | Updated certain pricing API in code for improved functionality. |
| 5/14/2023 | T. Reeves | 1.2 | Prepared summary schedule with transaction details for week 5/8 - 5/14. |
| 5/14/2023 | T. Reeves | 0.8 | Reviewed BlockFi daily transaction monitoring details for week 5/8 - 5/14. |
| 5/15/2023 | L. Furr | 2.9 | Reviewed balance confirmation against manual and API pulls for 5/13. |
| 5/15/2023 | T. Reeves | 2.3 | Confirmed over 200 certain wallet balances for balances not picked up via automation. |
| 5/15/2023 | T. Reeves | 1.8 | Searched certain wallet addresses to confirm balances and transaction activity. |
| 5/15/2023 | T. Reeves | 1.3 | Updated asset tracing file with 5/13 versus 5/6 transaction data. |

| Date | Professional | Hours | Description |
|--|--------------|-------|--|
| 40. Business Transaction Analysis | | | |
| 5/15/2023 | M. Slattery | 1.2 | Analyzed API output data from 5/14 in comparison to 5/7. |
| 5/15/2023 | M. Canale | 1.1 | Reviewed blockchain analytics results for week ending 5/12/23. |
| 5/15/2023 | T. Reeves | 0.8 | Prepared 5/13 pricing for asset tracing file. |
| 5/15/2023 | T. Reeves | 0.7 | Prepared 5/13 versus 5/6 asset tracing file. |
| 5/16/2023 | T. Reeves | 1.8 | Prepared summary of over 1300 certain BlockFi wallet transactions between 5/6 and 5/13. |
| 5/16/2023 | T. Reeves | 1.5 | Added 5/13 custodian asset balances from Company into asset tracing working file. |
| 5/16/2023 | T. Reeves | 0.7 | Prepared summary of transactions between 5/6 and 5/13. |
| 5/17/2023 | L. Furr | 2.1 | Reviewed transaction activity between 5/7 and 5/13. |
| 5/17/2023 | L. Furr | 1.7 | Drafted weekly balance confirmation reporting for 5/13. |
| 5/17/2023 | T. Reeves | 0.8 | Prepared outline of asset tracing business continuity plan for certain market events. |
| 5/17/2023 | T. Reeves | 0.5 | Analyzed issue with certain API in support of asset tracing automation. |
| 5/17/2023 | L. Furr | 0.5 | Reviewed coin variances in 5/6 to 5/13 cash and coin report. |
| 5/21/2023 | T. Reeves | 1.2 | Prepared summary with details on transaction details for week 5/15 - 5/21 to/from BlockFi. |
| 5/21/2023 | T. Reeves | 1.0 | Reviewed BlockFi daily transaction monitoring details for week 5/15 - 5/21. |
| 5/22/2023 | T. Reeves | 2.3 | Searched over 200 certain wallet balances for balances not picked up via automation. |
| 5/22/2023 | T. Reeves | 1.5 | Searched certain wallet addresses to confirm balances and transaction activity. |
| 5/22/2023 | M. Slattery | 1.3 | Analyzed API output data from 5/21 in comparison to 5/14. |
| 5/22/2023 | T. Reeves | 1.3 | Updated asset tracing file with 5/20 versus 5/13 transaction data. |
| 5/22/2023 | T. Reeves | 0.8 | Prepared 5/20 pricing for asset tracing file. |
| 5/22/2023 | T. Reeves | 0.6 | Searched over 30 certain wallet balances for balances that were dropped out in the automation process. |
| 5/22/2023 | T. Reeves | 0.5 | Prepared 5/20 versus 5/13 asset tracing file. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
|------|--------------|-------|-------------|

40. Business Transaction Analysis

| | | | |
|-----------|-----------|-----|--|
| 5/23/2023 | T. Reeves | 1.8 | Prepared summary of over 1,300 certain BlockFi wallet transactions between 5/13 and 5/20. |
| 5/23/2023 | T. Reeves | 1.4 | Added 5/20 custodian asset balances from Company into asset tracing working file. |
| 5/23/2023 | T. Reeves | 0.3 | Prepared summary of certain transactions between 5/13 and 5/20. |
| 5/24/2023 | T. Reeves | 1.4 | Prepared BlockFi Wallet analysis slides re: 5/20 custodial wallet balances and transactions. |
| 5/25/2023 | L. Furr | 2.8 | Reviewed 5/20 custodian balances against API and manual pulls. |
| 5/25/2023 | L. Furr | 1.6 | Reviewed updated custodian screenshot crypto holdings for certain blockchains. |
| 5/25/2023 | L. Furr | 1.4 | Reviewed weekly crypto balance confirmation reporting for 5/20. |
| 5/25/2023 | L. Furr | 1.1 | Reviewed transactions from 5/14 to 5/20. |
| 5/28/2023 | T. Reeves | 1.2 | Prepared summary with details on transaction details for week 5/22 - 5/29 to/from BlockFi. |
| 5/28/2023 | T. Reeves | 1.0 | Reviewed BlockFi daily transaction monitoring details for week 5/22 - 5/29. |
| 5/31/2023 | T. Reeves | 2.4 | Confirmed over 200 certain wallet balances for balances not picked up via automation. |
| 5/31/2023 | T. Reeves | 2.1 | Prepared summary of over 2,500 certain BlockFi wallet transactions between 5/21 and 5/27. |
| 5/31/2023 | T. Reeves | 1.3 | Searched certain wallet addresses to confirm balances not picked up via automation. |
| 5/31/2023 | T. Reeves | 1.3 | Updated asset tracing file with 5/27 versus 5/20 transaction data. |
| 5/31/2023 | T. Reeves | 0.8 | Prepared 5/27 pricing for asset tracing file including prices for over 150 assets. |
| 5/31/2023 | T. Reeves | 0.6 | Confirmed over 30 certain wallet balances for balances not picked up via automation. |
| 5/31/2023 | T. Reeves | 0.6 | Prepared 5/27 versus 5/20 asset tracing file with transaction data for 5/27. |
| 5/31/2023 | M. Canale | 0.4 | Reviewed status of asset tracing balance confirmation analysis for week ending 5/26/23. |
| 5/31/2023 | T. Reeves | 0.3 | Prepared summary of certain transactions between 5/21 and 5/27. |

| Date | Professional | Hours | Description |
|------|--------------|-------|-------------|
|------|--------------|-------|-------------|

| | | | |
|-----------------------------------|--|--|--|
| 40. Business Transaction Analysis | | | |
|-----------------------------------|--|--|--|

| | | | |
|-----------------------|-------|--|--|
| Task Code Total Hours | 100.3 | | |
|-----------------------|-------|--|--|

| | | | |
|-------------|---------|--|--|
| Total Hours | 2,005.8 | | |
|-------------|---------|--|--|



Exhibit D: Expenses By Category

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Expense Category | Amount |
|---|----------------|
| 10. Meals | \$27.48 |
| Total Expenses for the Period 5/1/2023 through 5/31/2023 | \$27.48 |



Exhibit E: Expense Detail

Berkeley Research Group, LLC

For the Period 5/1/2023 through 5/31/2023

| Date | Professional | Amount | Description |
|------------------------|--------------|---------|--|
| 10. Meals | | | |
| 5/2/2023 | J. Racy | \$27.48 | Dinner on 5/2 while working late on BlockFi. |
| Expense Category Total | | \$27.48 | |
| Total Expenses | | \$27.48 | |